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for finance and accounting professionals**



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# Accounting



**Premium** Courses available through a premium level subscription.

## Accounting Alternatives for PPP Loans **Updated!**

### **21-WB-233-TR** **Premium**

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

In this course, Russ Madray, CPA, examines different models to account for loans administered under the PPP Program resulting from legislation associated with the CARES Act and the Economic Aid Act.

While the debt model under ASC 470 applies to all types of entities, there are other accounting models that may be used by entities depending on the facts and circumstances. These models include the gain contingency model, an NFP model, and the IAS 20 model.

This course is well suited for practitioners at all levels and for whom PPP loans and loan forgiveness are of interest. It does not cover the legal or tax implications associated with these loans or their forgiveness. Neither does it address loan application or forgiveness.

By the end of this course, participants should be able to:

- identify different models to account for loans issued under the PPP program
- determine the financial statement impacts of accounting for these loans under the different models.

## Accounting Changes and Error Corrections

### **20-WB-110-WC**

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

KPMG professionals discuss how to identify, account for and present the different types of accounting changes and error corrections.

Topics include:

- accounting changes
- error corrections
- interim reporting
- SEC registrants.

By the end of this course, participants should be able to:

- recall how to identify, account for and present accounting changes and error corrections.

## Accounting Changes for Convertible Instruments and Contracts in an Entity's Own Equity

### **22-WB-101-WC**

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss the newly effective ASU 2020-06.

Topics include:

- changes to accounting for convertible instruments
- changes to accounting for contracts in an entity's own equity
- changes to EPS guidance
- adoption overview.

By the end of this course, participants should be able to:

- recall new ASU for convertible debt and contracts in an entity's own equity.

Note: This course is based on a live webcast that took place on March 28, 2022.

## Accounting for Contingencies and Guarantees

### **20-WB-218**

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces both loss and gain contingencies, and the proper accounting on the financial statements under ASC 450. The accounting for guarantees in ASC 460 is also reviewed in addition to commitments, and disclosure requirements.

By the end of this course, participants should be able to:

- determine if a loss contingency exists and if it should be accrued and/or disclosed based on the guidance in ASC 450
- recall the accounting and presentation requirements for gain contingencies
- determine the initial and subsequent accounting requirements for guarantees under ASC 460
- identify common disclosures related to gain and loss contingencies, guarantees and commitments.



### Accounting for Convertible Debt and Contracts on an Entity's Own Equity

#### 19-WB-106-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

KPMG professionals discuss accounting for convertible debt under ASC 470-20 and contracts on an entity's own equity under ASC 815-40.

Overviews of:

- accounting for convertible debt under current U.S. GAAP
- accounting for contracts on an entity's own equity under current U.S. GAAP
- expected FASB proposals on the accounting for these instruments.

After completing this course, participants should be able to:

- identify the requirements of accounting for convertible debt and contracts on an
- entity's own equity
- identify the FASB's plans to propose changes to the accounting for these instruments.

### Accounting for Debt Arrangements Under ASC 470-10

#### 19-WB-110-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

KPMG professionals discuss debt issuance, including:

- accounting treatment of discounts, or premiums, and issuance costs
- subsequent measurement
- classification framework for debt arrangements
- impact of callable provisions or covenants
- post-balance-sheet refinancing activities
- distinguishing debt from equity considerations.

The FASB's exposure draft of proposed changes to ASC 470 will potentially impact the analysis of debt as current versus noncurrent.

By the end of this course, participants should be able to:

- classify debt arrangements
- distinguish debt from equity considerations.

### Accounting for Debt Modifications

#### 19-WB-111-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course is designed to provide participants with an overview of accounting for debt modifications. Topics include:

- troubled debt restructurings
- accounting for term debt modifications
- accounting for line-of-credit modifications.

By the end of this course, participants should be able to:

- identify the accounting for debt and line-of-credit modifications.

### Accounting for Foreign Currency Matters

#### 18-WB-109-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course provides an overview of the accounting for transactions denominated in a foreign currency as well as operations in a foreign currency environment including highly inflationary economies. The objectives of ASC 830 will be covered as will hedging exposure and select U.S. GAAP v. IFRS differences.

By the end of this course, participants should be able to:

- identify how to apply the guidance of ASC 830.

### Accounting for Intangible Assets

#### 20-WB-219

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces the accounting guidance under ASC 350 for various different types of intangible assets, such as goodwill, intangible assets other than goodwill, internal-use software and website development costs. It also introduces the presentation and disclosure requirements associated with these types of assets, in the period of acquisition and in subsequent periods.

By the end of this course, participants should be able to:

- distinguish intangible assets acquired in a business combination that should be recognized separately from goodwill
- compute the amount that should be recognized for intangible assets acquired other than in a business combination
- recall the accounting for costs associated with internally developed intangible assets
- apply the accounting for software costs, depending on the stage of development
- determine the subsequent measurement accounting for intangible assets
- recall the disclosure requirements related to intangible assets and goodwill.

### Accounting for Partnerships Updated!

#### 21-WB-234-TR Premium

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA, reviews the accounting for partnerships including the bonus and goodwill methods.

By the end of this course, participants should be able to:

- identify how partnerships are similar to other entities
- identify where the guidance on partnership formation and liquidation is found
- identify the accounting methods used in adding and removing partners from a partnership.



### Accounting for Research and Development

#### 20-WB-223

Field of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Basic

This course introduces the accounting for the various classifications of debt securities, including subsequent measurement and impairment considerations according to the current guidance in ASC 320. It ends with a look at the disclosure requirements. Many entities choose to hold debt securities in their portfolio. Because of the prominence of debt securities across a wide variety of industries and portfolios, understanding the proper recognition and measurement according to ASC 320 is important.

By the end of this course, participants should be able to:

- distinguish between the three classifications of debt securities in ASC 320
- determine the effective interest rate for debt securities that are in the scope of ASC 320
- apply the classification requirements to debt securities in accordance with ASC 320
- apply the guidance for the effective interest rate method to debt securities that are in the scope of ASC 320
- recall the disclosure requirements for debt securities set out in ASC 320.

### Accounting for Share-Based Compensation

#### 20-WB-133-TR Premium

Field of Study: Accounting – 4

CPE Credits: 4.00

Level of Knowledge: Intermediate

Share-based compensation can get tricky. Master all the nuances with this up-to-date study program. Coverage includes employee share purchase plans, tax consequences of equity instruments, accounting for fixed share options, and much more. As an intermediate-level course, this course is most beneficial for the professional with a detailed knowledge in accounting for share-based compensation and/or experience at a mid-level position within an organization with operational or supervisory responsibilities, or both.

By the end of this course, participants should be able to:

- describe fair value accounting and option-pricing models
- discuss measurement and recognition of compensation cost
- summarize settlements of awards and tax issues
- describe EPS implications and required disclosures.

### Accounting for Treasury Stock **Updated!**

#### 21-WB-235-TR Premium

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA, CGFM, discusses accounting for treasury stock, the MBICA, and the legality of treasury stock that is coming up in peer reviews.

By the end of this course, participants should be able to:

- identify the location and methods of FASB guidance
- identify when treasury stock was eliminated in some states.

### Accounting Overview for Tax Professionals

#### 21-WB-200-TR Premium

Field of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

This course provides the tax professional with an overview of GAAP and the GAAP standard-setting bodies. It also provides an introduction to Compilations and Reviews, including the requirements of AR-C 80 and AR-C 90.

This basic-level course is most beneficial to professionals new to GAAP who may be at the staff or entry level in an organization, but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- identify key standard-setting bodies and elements of GAAP, the Codification, and basic financial statements
- recognize the procedures an accountant should perform as part of a compilation engagement and the professional requirements that must be met
- identify the procedures an accountant should perform as part of a review engagement and the professional requirements that must be met
- determine practice issues and the basic provisions of the quality control and peer review standards for compilation and review engagements.

### Advanced Fair Value Measurement Issues

#### 19-WB-102

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Advanced

Fair value measurement is one of the most common, and yet complex, issues in financial accounting and reporting.

This course addresses the more advanced fair value issues within ASC 820 and covers:

- active, inactive, and not orderly markets
- using net asset value (NAV) per share as a practical expedient to measuring fair value
- fair value considerations for liabilities
- advanced issues applicable to the fair value hierarchy.

By the end of this course, participants should be able to:

- identify the fair value considerations when transactions take place inactive, inactive, and not orderly markets
- recall when net asset value (NAV) per share can be used as a practical expedient to measure fair value
- recognize the additional considerations when determining the fair value of liabilities.

This course is the second of two that make up the Fair Value Measurement series.

“Overview of ASC Topic 820 Fair Value Measurement” covers key concepts of ASC 820 and provides an overview of the accounting and reporting requirements for fair value measurements.

### Advanced Income Tax Issues under ASC Topic 740

#### 19-WB-104

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Advanced

ASC 740 applies to all domestic and foreign entities preparing U.S. GAAP financial statements, including not-for-profit entities with activities that are subject to income taxes. It covers the financial accounting and reporting of income taxes that result from an entity's activities during the current and preceding years.

By the end of this course, participants should be able to recall the five-step process for accounting for deferred taxes, including:

- identify temporary differences and separate them into future taxable and future deductible amounts
- recall how to compute deferred tax assets/liabilities using an appropriate tax rate
- recognize when a valuation allowance needs to be recorded related to deferred tax assets.

This course is the second of three that make up the Income Taxes series:

“Overview of ASC Topic 740 Income Taxes” will provide an overview of the principles and accounting of income taxes under ASC 740.

“Advanced Income Tax Issues: Uncertainty in Income Taxes” will cover accounting for uncertainty in income taxes.

### Advanced Income Tax Issues: Uncertainty in Income Taxes

#### 19-WB-105

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Advanced

Accounting for income taxes, including uncertainty in income taxes, involves estimates and can be subject to bias. This uncertainty must be taken into consideration in the financial statements under the guidance of ASC 740. This guidance is widely applicable, causing uncertainty in income taxes to be a consideration for almost all entities, even those that are not subject to income tax.

By the end of this course, participants should be able to:

- identify uncertainty in income tax positions
- recall the recognition and measurement guidance for recording a liability on unrecognized tax benefits
- describe the disclosure requirements for unrecognized tax benefits.

This course is the third of three that make up the Income Taxes series:

“Overview of ASC Topic 740 Income Taxes” will provide an overview of the principles and accounting of income taxes under ASC 740.

“Advanced Income Tax Issues Under ASC Topic 740” will provide a more in-depth look at the aspects of ASC 740 and the calculation of an income tax provision.

### AICPA Draft Accounting and Valuation Guide for Venture Capital and Private Equity Funds and Other Investment Companies

#### 18-WB-110-WC

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Overview

KPMG's Sean McKee was the Co-Chair of the AICPA Task Force responsible for drafting the AICPA's Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies accounting and valuation guide (the Guide).

During this course, he reviews the changes in accounting results from the Guide, valuation techniques and inputs for level 3 investments and the concept of calibration and its importance in fair valuation.

By the end of the course, participants should be able to:

- recall the content of the working draft of the AICPA Accounting and Valuation Guide titled “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies.”

### Applying the New Definition of a Business

#### 17-WB-102-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

The FASB has clarified the definition of a business. This course addresses applying the framework for determining whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses.

By 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.

### Asset Retirement Obligations

#### 19-WB-201

Field of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Intermediate

This course covers the accounting for asset retirement obligations (AROs) in accordance with ASC Topic 410: Asset Retirement and Environmental Obligations, specifically the initial and subsequent measurement of AROs, distinguishing between an ARO and an environmental obligation, and the accounting requirements of AROs.

By the end of this course, participants should be able to:

- distinguish between an asset retirement obligation (ARO) and an environmental obligation
- recall the accounting related to initial measurement of AROs
- recall the accounting related to subsequent measurement of AROs
- apply the measurement and accounting requirements to AROs.

### ASU 2018-17: FASB Further Amends Consolidation Guidance

#### 18-WB-115-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course provides an update on consolidation guidance under U.S. GAAP in ASU 2018-17 and discusses how to apply the private company variable interest entity exemption and decision maker variable interest criteria.

By the end of this course, participants should be able to:

- identify the key updates in ASU 2018-17
- recognize how to apply the new private company variable interest entity exemption and the decision maker variable interest criteria.

### Basic Interview Techniques for Forensic Accountants

#### 20-WB-008-TR Premium

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Overview

CPAs and Forensic Accountants are often asked to help attorneys, boards of directors, management, regulators, law enforcement and others to determine the facts surrounding complex financial matters. In a forensic investigation, interviews are critical when determining the who, what, when, where, how and why of a matter under review. This course will outline basic interview techniques that are essential in gathering facts and steering an investigation in the right direction. This course provides a general review of interview techniques for a forensic accountant from abroad perspective. This course is appropriate for the professional at any organizational level.

By the end of this course, participants should be able to:

- identify characteristics of an effective interview recognize considerations and proper procedures in gathering, marking, and preserving evidence for admissibility in a legal proceeding
- identify the various types of questions that can be used during an interview
- recognize the possibility and effects of deception on gathering information through interviews
- recognize some 'flags' that the interviewee may be deceptive in her/his response for one reason or another
- identify successful techniques in obtaining and reporting confessions
- identify appropriateness and dangers of various interview locations.

### Bankruptcy Accounting

#### 20-WB-107-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Advanced

In this course, KPMG professionals discuss accounting for Chapter 11 reorganizations under ASC 852-10. This includes the following:

- a process overview
- what to consider before filing
- the accounting during and emergence from a Chapter 11 reorganization
- presentation of reorganization items
- consolidation considerations
- fresh-start accounting.

By the end of this course, participants should be able to recall the accounting during and upon emergence from a Chapter 11 reorganization under ASC 852-10.

### Basic Accounting for Crowdfunding

#### 21-NA-004-TR Premium

Field of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Overview

Crowdfunding continues to grow in popularity as a means of generating the necessary capital to fund all sorts of projects and businesses. This fundraising method gives an individual or entity the ability to bypass the standard means of raising money for a new venture – such as bank loans or venture capital. There's no dilution of ownership, board oversight, or mandatory financial reporting requirements to the contributors.

This course gives an overview of crowdfunding and basic accounting considerations. This overview course may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- recognize accounting for simple, straightforward crowdfunding campaigns.

### Business Combinations Advanced Issues and Application of ASC Topic 805

#### 19-WB-202

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course addresses advanced issues and application of the accounting for business combinations, including recognition principles, measurement period adjustments, non controlling interest, and disclosures. Accounting for business combinations can be extremely complex so it is important to be familiar with ASC 805 guidance related to more advanced issues.

By the end of this course, participants should be able to:

- recognize exceptions to the recognition and measurement principles of ASC 805
- define a noncontrolling interest
- identify a measurement period and the required accounting for measurement period adjustments
- identify required disclosures of ASC 805
- apply the concepts in the acquisition method used to account for business combinations.

### Business Combinations Scope Recognition and Measurement Principles

#### 19-WB-203

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course covers the accounting and reporting requirements for business combinations in accordance with ASC 805: Business Combinations. It is very common for an entity to acquire a business, so it is important to be familiar with the considerations when an acquisition falls within the scope of ASC 805. This course addresses the scope of ASC 805, differences between what is considered a business combination or an asset purchase, the 4-step acquisition process and recognition and measurement principles as it relates to assets acquired and liabilities assumed.

By the end of this course, participants should be able to:

- identify transactions within the scope of ASC 805
- identify the differences between a business combination and an asset purchase
- recognize the four-step process used to account for business combinations
- apply the concepts in the four-step process used to account for business combinations
- indicate when assets and liabilities should be recognized apart from goodwill and how they should be measured.

### Business Combinations – Other Important Considerations

#### 22-WB-250-TR Premium

Field of Study: Accounting – 3.0

CPE Credits: 3.00

Level of Knowledge: Advanced

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this fifth course of our six-course series on business combinations, we will cover income tax matters, foreign currency matters, and pushdown accounting.

By the end of this course, participants should be able to:

- determine deferred taxes and tax accounting for equity-classified replacement awards in a business combination
- determine a foreign entity's functional currency, translate balances recorded, assign translation adjustments for goodwill, and release cumulative translation adjustments related to step acquisitions and dispositions
- define, discuss the election of, apply, and provide disclosures about pushdown accounting

### Business Combinations and Related Issues

#### 21-WB-121-WC

Field of Study: Accounting – 1.5

CPE Credits: 1.50

Level of Knowledge: Basic

Business combinations are continuing to occur at a rapid pace. In this session, KPMG professionals discuss common challenges companies face with acquisition accounting and what is on the horizon from standard setters.

Issues covered include:

- purchase price evaluation
- acquired revenue contracts
- FASB projects.

By the end of this course, participants should be able to:

- recognize the common challenges companies face with acquisition accounting.

### Business Combinations – Final Review in Accounting for the Transaction

#### 22-WB-242-TR Premium

Field of Study: Accounting – 4

CPE Credits: 4.00

Level of Knowledge: Intermediate

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this second course of our six-course series on Business Combinations, we will cover the final review process related to the initial accounting for a business combination, discussing the general recognition and measurement principles for common elements that are acquired in a business combination, including the clarifying guidance within Topic 805 for certain assets and liabilities, as well as narrow exceptions to the general recognition measurement principles.

By the end of this course, participants should be able to:

- apply the general recognition and general measurement principles during the final review process for the initial accounting for a business combination
- recall the clarifications and exceptions to the general principles
- demonstrate the ability to recognize and measure certain elements in a business combination.

### Business Combinations – Goodwill

#### 22-WB-246-TR Premium

Field of Study: Accounting – 4

CPE Credits: 4.00

Level of Knowledge: Advanced

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this third course of our six-course series on Business combinations, we will cover the subsequent measurement of certain elements in a business combination and ongoing measurement of goodwill.

By the end of this course, participants should be able to:

- identify certain elements of a business combination that require subsequent measurement
- recall the overall goodwill impairment testing process.

### Business Combinations: Emerging Issues, Potential Pitfalls, and Best Practices

#### 22-WB-104-WC

Field of Study: Accounting – 1.0

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course features KPMG professionals from the Department of Professional Practice discussing:

- a look back at 2021 M&A activity
- emerging issues with business combinations
- differences between U.S. GAAP and tax allocations
- common pitfalls and challenges.

By the end of this course, participants should be able to:

- recognize key differences between U.S. GAAP and tax allocations and how to avoid common valuation issues.

Note: This course is based on a live webcast that took place on April 7, 2022.

### Business Combinations – Presentation and Disclosure

#### 22-WB-248-TR Premium

Field of Study: Accounting – 5

CPE Credits: 5.00

Level of Knowledge: Advanced

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies.

Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this fourth course of our six-course series on business combinations, we will cover presentation and disclosure matters as we analyze certain presentation matters and the required disclosures for a business combination.

By the end of this course, participants should be able to:

- recognize business combination related transactions and issues that require disclosure in the financial statements
- compose the necessary disclosures for inclusion in the financial statements

### Business Combinations – Steps to Accounting for the Transaction

#### 22-WB-241-TR Premium

Field of Study: Accounting – 5

CPE Credits: 5.00

Level of Knowledge: Intermediate

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. The authoritative accounting and reporting guidance for business combinations under US GAAP is included in Topic 805, Business Combinations, of the FASB Accounting Standards Codification. Topic 805 interacts with various other technical areas of the Codification, such as the guidance on consolidation (the concept of control), fair value measurements, income taxes, and share-based payments. Thus, a reporting entity must be familiar with not only Topic 805, but also these other technical areas. In this first course of our six-part course series on Business Combinations, we will cover, in depth, the steps that must be taken to properly account for every business combination transaction.

By the end of this course, participants should be able to:

- recall the four basic steps in the acquisition method
- identify or determine the acquirer, acquire, acquisition date, and measurement period for the business combination
- recognize and measure the assets, liabilities, and noncontrolling interests, as well as any goodwill or gain from a bargain purchase.

### Business Combinations - Subtopic 805-50 Related Issues

#### 22-WB-252-TR **Premium**

Field of Study: Accounting – 4

CPE Credits: 4.00

Level of Knowledge: Advanced

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies.

Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this sixth and final course of our six-course series on business combinations, we will cover acquisition of assets, entities under common control, distinguishing a transfer of assets from a transfer of a business, master limited partnerships, and reverse acquisitions.

By the end of this course, participants should be able to:

- define a business, determine the acquirer's total cost to acquire the assets, and allocate those costs to the individual assets acquired and liabilities assumed
- identify a common control transaction, distinguish a transfer of assets from a transfer of a business, discuss presentation matters, and determine required disclosures
- articulate the formation of a master limited partnership, and identify formations that do not result in a new basis (historical basis) from those that do result in a new basis (pushdown accounting)
- define reverse acquisition, identify its characteristics, discuss its recognition and measurement, and discuss presentation matters.

### Cash Flows (FASB ASC 230)

#### 21-WB-126-TR **Premium**

Field of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

Cash flows can be a basic concept, but the preparation of a cash flow statement can be tricky. The analysis of transactions and determination of the proper classification are essential in order to present this critical information to the users of the set of financial statements required by GAAP.

This comprehensive course provides a concise overview of the topic of cash inflows, cash outflows, and all the complicated currents in between. A special summary chapter covers miscellaneous reporting requirements and reviews statement of cash flows procedures.

This course is most beneficial to professionals new to Cash Flows who may be at the staff or entry level in an organization, but also for a seasoned professional with limited exposure to Cash Flows.

By the end of this course, participants should be able to:

- recognize topics related to a statement of cash flows
- classify transactions for each of the appropriate sections of the statement of cash flows (operating, investing, and financing activities)
- identify cash flow reporting issues.

### Classification and Presentation Issues within the Statement of Cash Flows

#### 18-WB-106-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course discusses implementation issues related to classification of certain cash receipts and cash payments, and restricted cash and provides real-life examples to assist organizations in their adoption.

By the end of this course, participants should be able to:

- identify how to apply the guidance within ASUs 2016-15 and 2016-18.

### Consolidation Accounting – The Consolidation Analysis Updated!

#### 19-WB-211

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces consolidation accounting and the two consolidation models in ASC 810 Consolidation. It covers the consolidation analysis steps that an entity follows to determine which consolidation model is the appropriate model to evaluate a legal entity for consolidation.

By the end of this course, participants should be able to:

- recall the two primary consolidation models under ASC 810
- recognize scope exceptions to ASC 810 and to the Variable Interest Entity Model
- apply scope exceptions within ASC 810 and the variable interest entities model
- identify variable interests held
- apply the requirements of ASC 810 when identifying variable interests held
- employ the three characteristics used to determine whether or not the entity in question is a variable interest entity.

### Consolidation Accounting – The Consolidation Models

#### 19-WB-212

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course addresses the two primary consolidation models under ASC 810, the Variable Interest Entity Model and the Voting Interest Entity Model. ASC 810 Consolidation provides consolidation accounting guidance for evaluating whether a legal entity is required to be consolidated by a reporting entity.

By the end of this course, participants should be able to:

- identify which entity consolidates a variable interest entity (VIE) under the Variable Interest Entity Model
- apply the primary beneficiary requirements to determine the primary beneficiary of a VIE
- identify which entity consolidates the legal entity under the Voting Interest Entity Model
- apply the consolidation principles under the Voting Interest Entity Model.



### Consolidation: Back-to-Basics

#### 20-WB-111-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

KPMG professionals discuss key consolidation accounting matters, covering variable interest entities, voting interest entities and controlling financial interests.

Topics discussed include:

- overview of applying ASC 810
- scope exceptions
- identifying variable interests and variable interest entities
- determining which party has a controlling financial interest
- presentation and disclosure.

By the end of this course, participants should be able to:

- recall an overview of key accounting matters when applying ASC 810, Consolidation.

### Credit Losses Under ASC 326

#### 20-WB-224

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

Estimating credit losses under ASC 326 requires a high degree of judgment. It also requires the application of a consistent methodology that must consider information about past events, current conditions, and reasonable and supportable forecasts about the future.

This course covers the principles of and accounting for credit losses under ASC Topic 326, including how to estimate credit losses, considering information about past events, current conditions, and reasonable and supportable forecasts.

By the end of this course, participants should be able to:

- identify instruments within the scope of the CECL model
- recall the principles and concepts to be applied when estimating current expected credit losses under ASC 326
- recognize when the “gross-up” approach for calculating the Day 1 amortized cost of purchased credit deteriorated assets is appropriate
- recall the process of assessing available-for-sale debt securities for impairment under ASC 326.

### Discontinued Operations

#### 19-WB-112-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course is designed to provide participants with a working knowledge of the basic accounting requirements for discontinued operations.

Topics include:

- scope of ASC Topic 205-20
- determining the component
- determining if disposed-of or held-for-sale
- determining if the strategic shift test is met
- reporting discontinued operations
- disclosing discontinued operations.

By the end of this course, participants should be able to:

- explain accounting for discontinued operations.

### Discontinued Operations: Back-to-Basics New!

#### 23-WB-103-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Update

In this course, KPMG professionals provide a refresher on the discontinued operations (ASC 205-20) and held-for-sale [HFS] (ASC 360-10) guidance, including key SEC requirements and trends. Topics include:

- scope of ASC subtopics 205-20 and 360-10
- key concepts (component, disposal group and discontinued operations)
- determining the appropriate disposal group
- measuring HFS disposal groups and timing of gain or loss
- determining if the strategic shift test is met
- reporting discontinued operations
- interplay with SEC requirements for registrants

SEC staff comment letter trends.

By the end of this course, participants should be able to:

- explain accounting for discontinued operations and held-for-sale disposal groups.

Note: This course is based on a live webcast that took place on March 15, 2023.

### EPS: Back-to-Basics Refresher

#### 20-WB-103-WC

Field of Study: Accounting CPE Credits: 1.00

Level of Knowledge: Basic

In this course, KPMG professionals discuss the fundamentals of calculating and presenting earnings per share (EPS), as well as latest developments, including scope, basic EPS, diluted EPS, participating securities and the two-class method, retrospective adjustments, EPS in interim financial statements, and the related presentation and disclosure requirements.

By the end of this course, participants should be able to:

- understand how to calculate and present earnings.

### ESG Fundamentals: ESG 101

#### 21-WB-405

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

Companies, both globally and in the United States, have a heightened awareness about environmental, social and governance (ESG) issues as investors, regulators, and the community at large are demanding greater transparency and board accountability. Organizations that prioritize ESG can drive value and mitigate risks to operations and the bottom line overtime.

This course will cover the fundamentals about ESG, including an overview of the different ESG standards and frameworks, a review of leading ESG trends and issues, and factors to consider as companies begin their ESG journey.

By the end of this course, participants should be able to:

- define the role of ESG factors in building long-term financial sustainability and value creation
- identify the leading ESG guidance and reporting frameworks and the challenges in measuring and reporting ESG data
- recognize the phases in an organization’s ESG journey.



### Financial Answers to Common Inventory Issues

#### 21-WB-222-TR **Premium**

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Overview

Inventory is one of the most valuable assets in a company. As with physical inventories, service inventories allow firms to buffer their resources from the variability of demand and reap the benefits from economies of scale while also providing customers with faster response times.

The service industry inventory mostly includes the steps involved before completing a sale. Whether dealing with physical or service inventories, an organization will need to protect its inventory and nurture it in the right direction to be profitable.

Finding that balance between meeting customers' demand and supporting a healthy profit margin for the business is the focus of this course. This overview-level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

By the end of this course, participants should be able to:

- identify various techniques to manage inventory

### Financial Answers to Common Pricing Issues

#### 21-WB-223-TR **Premium**

Field of Study: Finance – 1

CPE Credits: 1.00

Level of Knowledge: Overview

If you're like most people, one of the first things you notice about a product is its price. While you may base your final purchasing decision on the overall benefits offered by the product, you'd likely compare the price with your perceived value of the product.

If the price is too high, the company may lose your business. If the price is too low, the company can experience significant negative consequences. Setting the wrong price can bring about the downfall of a company. Finding that balance between meeting customer expectations and supporting a healthy profit margin for the business is the focus of this course.

This overview-level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

By the end of this course, participants should be able to:

- identify various price strategies for setting the right price for products

### Financial Management – Budgeting and Forecasting

#### 22-WB-107-TR **Premium**

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Basic

This course presents an overview of the importance in preparing a forecast and budget as well as the different methodologies associated with these two very important tools used in managing a business. The process of developing an effective forecast is more of an art rather than a science. Budgeting can be a challenge simply as a result of the negative connotation associated with the term.

This course is most beneficial to professionals new to forecasting and budgeting who maybe be at the staff or entry level in organization but also for seasoned professionals with limited exposure to forecasting and budgeting.

By the end of this course, participants should be able to:

- demonstrate an understanding of the key aspects of an effective forecast
- recognize the different methodologies for creating a forecast
- identify the purpose for creating and using a budget for successful financial management
- differentiate between different budgeting processes.

### Financial Management Overview

#### 22-WB-123-TR **Premium**

Field of Study: Accounting – 3

CPE Credits: 3.00

Level of Knowledge: Basic

The primary principles and objectives of financial management include internal auditing, management of costs, preparation of forecasts and budgets, measuring financial performance and making capital investment decisions. This course provides an overview of financial management to include the attributes and performance standards for internal auditing as published by the Institute of Internal Auditing; techniques for managing and controlling costs; the process for creating an effective forecast and budget; tools for financial performance analysis using metrics; and an overview for the process of managing working capital including capital investment decisions. This basic level course is most beneficial to professionals new to financial management who may be staff or entry level. It may also benefit an experienced professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- recognize the skills, goals, objectives and responsibilities of a financial manager
- identify the attributes and performance standards for internal auditing as published by the Institute of Internal Auditing
- define fixed costs, variable costs, economies of scale, standard costing, activity-based costing and cost-benefit analysis
- determine the key aspects of an effective forecast and budget
- identify methods for analyzing financial data utilizing financial ratios and metrics
- recognize effective ways to manage working capital and make solid capital investment decisions.

### Going Concern

#### 20-WB-109-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, KPMG professionals will discuss when substantial doubt exists about a company's ability to continue as a going concern, how to assess the mitigating effects of management's plans, and the resulting financial reporting implications.

By the end of this course, participants should be able to:

- understand the requirements for going concern assessments under ASC 205-40
- identify conditions and events that may raise substantial doubt about an entity's ability to continue as a going concern
- assess the mitigating effects of management's plans
- understand the disclosures required under ASC 205-40
- understand the impacts of the going concern assessment on internal controls over financial reporting, other accounting matters, and the auditors' report.

### Going Public via a SPAC

#### 22-WB-406

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

There has been explosive growth in recent years in the volume of transactions involving special-purpose acquisition corporations (SPACs), making them a hot topic for investors, acquirers and sellers. In this session, KPMG professionals discuss these "blank check" entities, which exist solely to acquire other companies, including deal flow, the life cycle of a SPAC and current trends in the marketplace. Presenters also discuss accounting and reporting intricacies that companies planning to go public via a SPAC should consider.

By the end of this course, participants should be able to:

- recall the accounting and financial reporting considerations when planning to go public via a SPAC.

Note: This course is based on a live session that took place on November 17, 2021.

### Goodwill Impairment Primer 2021

#### 21-WB-115-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Update

In this course, KPMG professionals discuss current market trends, recent accounting developments, and potential pitfalls to consider when assessing goodwill impairments.

By the end of this course, participants should be able to:

- understand the recent historical economic and market trends impacting goodwill impairment
- apply relevant guidance to goodwill impairment testing
- understand common valuation issues that may arise in goodwill impairment testing
- evaluate the impact of proposed changes to the subsequent accounting for goodwill and identifiable intangible assets.

Note: This course is based on a live webcast that took place on August 25, 2021.

### Hedge Accounting Qualification

#### 19-WB-204

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this module, you will learn about the criteria to qualify for hedge accounting, as prescribed by ASC 815 Derivatives and Hedging, and the effectiveness requirements to maintain hedge qualification. There is strict criteria prescribed by ASC 815 that must be met in order to apply hedge accounting. It is important that you know the hedge qualification criteria to ensure that hedge accounting is applied appropriately.

By the end of this course, participants should be able to:

- identify the documentation requirements to qualify for hedge accounting
- recognize the hedge accounting qualification requirements for hedge items and the risk being hedged
- recognize the hedge accounting qualification requirements for the hedging instrument
- recall the effectiveness requirements to qualify for hedge accounting.

### How Businesses Are Embracing Change

#### 21-NA-000-TR Premium

Field of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Overview

Many businesses were shut down in 2020, at least temporarily. As businesses reopen, a new round of challenges emerge for accountants. This course explores trends as businesses reopen and the related accounting effects of COVID-19.

This basic overview may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- identify the trends and accounting challenges as businesses reopen in 2021.

### How Stablecoin Can Stabilize Cryptocurrency

#### 22-WB-247-TR Premium

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Overview

Cryptocurrency and its volatility have created a conundrum for the accounting standards setters. Because of its high volatility, many are searching for an intermediate digital asset that is designed to provide a steady value that doesn't fluctuate in this virtual landscape. This is the space where stablecoin lives and it plays an important role in the cryptocurrency market.

This overview course may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- define stablecoin and its purpose.

### IFRS – Accounting Policies and Changes in Accounting Estimates and Errors – IAS 8

#### 19-WB-458

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an overview on how to select accounting policies, account for changes in accounting policies and estimates, account for errors in the financial statements, and describe the respective disclosure requirements under IFRS.

By the end of this course, participants should be able to:

- recall IFRS guidance on selecting and applying accounting policies in preparing and presenting IFRS financial statements
- identify a change in an accounting policy, a change in an accounting estimate, an error, and related accounting
- apply requirements in IAS 8 to changes in accounting policies, changes in accounting estimates, and correction of errors.

### IFRS – Agriculture – IAS 41

#### 17-WB-479

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course explains the accounting and disclosure requirements of IAS 41 Agriculture.

By the end of this course, participants should be able to:

- identify the scope and objective of IAS 41
- identify recognition and measurement requirements for biological assets and agricultural produce
- identify presentation and disclosure requirements of IAS 41.

### IFRS – Application of IAS 38 – Technical Feasibility

#### 17-WB-604

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course demonstrates how the criteria for capitalization of development costs are applied in different industries, through the use of case studies using examples from three different industries. The course also shows the distinction between the research phase and the developments phase, and explains which types of costs should be capitalized. The course covers application guidance for concepts covered under IFRS – Tangible and Intangible Assets – Part I Recognition and Measurement Principles – IAS 16 and IAS 38, which is a suggested prerequisite for this course.

By the end of this course, participants should be able to:

- apply the requirements of IAS 38 for capitalization of certain development costs to different kinds of development projects indifferent industries
- identify the types of costs that are included in the carrying amount of intangible assets
- identify the differences between U.S. GAAP and IFRS with respect to the recognition and measurement of internally-generated intangible assets.

### IFRS – Business Combinations – IFRS 3

#### 19-WB-477

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an overview of IFRS 3 and explains the acquisition method, measurement and recognition principles and disclosures required by IFRS 3 via interactive examples.

By the end of this course, participants should be able to:

- identify the scope of IFRS 3
- determine whether a transaction or other event is a business combination
- calculate the consideration transferred
- recall and apply initial and subsequent recognition and measurement principles for the identifiable assets acquired, the liabilities assumed, and any non-controlling interests in the acquiree
- recall and apply exceptions to the general recognition and measurement principles
- recall and apply requirements of IFRS 3 to a business combination achieved stages and to a business combination achieved without transferring consideration
- identify disclosures required by IFRS 3.

### IFRS – Consolidations – IFRS 10 and 12

#### 17-WB-605

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course explains the control model in IFRS 10 Consolidated Financial Statements and required disclosures in IFRS 12 Disclosures of Interests In Other Entities. The course also explains presentation requirements for non-controlling interests, consolidation accounting requirements and accounting for a loss of control.

By the end of this course, participants should be able to:

- identify the scope and core principles of IFRS 10
- recall the control model in IFRS 10
- identify how to apply consolidation accounting in accordance with IFRS 10
- recall how to account for non-controlling interests and for a loss of control
- identify the disclosure requirements in IFRS 12.

### IFRS – Debt and Equity Classifications – IAS 32

#### 18-WB-476

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an introduction to IAS 32, Financial Instruments: Presentation and its requirements for debt and equity classification.

By the end of this course, participants should be able to:

- identify the definition of a financial instrument and whether various instruments are treated as debt or equity under IFRS
- identify financial instrument settlement provisions and their impact on classification in the financial statements
- identify compound instruments, the corresponding bifurcation process, and accounting impact on the financial statements
- identify transaction costs for debt, equity, and compound instrument and how to account for those transaction costs under IFRS
- assess the classification and accounting treatment for treasury share and dividends paid on liability and equity instruments.

### IFRS – Derecognition – IFRS 9

#### 19-WB-475

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an introduction to derecognition of financial asset and liabilities (IFRS 9).

By the end of this course, participants should be able to:

- select the appropriate steps and requirements of the eight-step model for derecognition of financial assets
- select the accounting for transfers of financial assets qualifying and not qualifying for derecognition
- identify securitization transactions and their impact on derecognition assessment
- recall the criteria for derecognizing financial liabilities and the related accounting
- apply requirements of IFRS 9 for derecognition of financial assets and liabilities to specific situations.

This course is part of the IFRS Curriculum series.

### IFRS – Employee Benefits Amended IAS 19 and IFRIC 14

#### 19-WB-602

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course explains the different categories of employee benefits and how to account for each type of employee benefits under IAS 19. The course also provides presentation and disclosure requirements for post-employment benefits.

By the end of this course, participants should be able to:

- identify the appropriate accounting treatment and presentation and disclosure requirements for post-employment benefits, including the determination of whether a post-employment plan is a defined contribution plan or a defined benefit plan
- identify the appropriate accounting treatment, presentation and disclosure requirements for short-term, other long-term, and termination benefits
- identify the major differences between IFRS and U.S. GAAP for employee benefits
- apply IAS 19 to determine attribution of post-employment benefits, PV of DB obligation, lump sum payments, and the related amounts to be recognized in the financial statements
- apply IAS 19 to determine if the benefits are short-term, other long-term, or termination benefits and the related accounting, presentation and disclosure.

### IFRS – Financial Instruments – Classification and Measurement – IFRS 9

#### 21-WB-487

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an overview of requirements in IFRS 9 with respect to classification and measurement of financial instruments and differences between IFRS 9 and U.S. GAAP (ASU 2016-01).

By the end of this course, participants should be able to:

- recall classification and measurement requirements for financial instruments in IFRS 9
- identify key differences when classifying and measuring financial instruments under IFRS 9 and U.S. GAAP.

### IFRS – Financial Instruments – Impairment – IFRS 9

#### 17-WB-488

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides overview of requirements in IFRS 9 with respect to impairment and differences between IFRS 9 and U.S. GAAP (ASU 2016-13).

By the end of this course, participants should be able to:

- recall impairment requirements in IFRS 9
- identify key differences between IFRS 9 and U.S. GAAP (ASC Topic 326) with respect to impairment.

### IFRS – First-Time Adoption of International Financial Reporting Standards – IFRS 1

#### 19-WB-457

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an overview of transition requirements, mandatory exceptions and mandatory exemptions available on the first-time adoption of IFRS.

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 statement
- identify the mandatory exceptions and optional exemptions granted by IFRS 1
- recognize the process of adoption and conversion to IFRS
- identify the presentation and disclosure requirements including the required reconciliations when an entity prepares its first IFRS financial statements
- apply IFRS 1 to specific scenarios related to applicability, mandatory exceptions and optional exemptions, transition adjustments, and required financial statements and reconciliations.

### IFRS – Foreign Exchange Rates and Financial Reporting in Hyperinflationary Economies

#### 19-WB-483

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course is intended to provide an introduction to foreign exchange rates, hyperinflationary economies, and related disclosure considerations under IAS 21 and IAS 29.

By the end of this course, participants should be able to:

- identify requirements for translating foreign currency transactions and balances into an entity's FC and related definitions
- apply requirements of IAS 21 to identify an entity's FC, and translate FX transactions and balances into an entity's FC
- recall requirements for translating financial statements into a presentation currency
- identify characteristics indicating that an economy is hyperinflationary
- recall basic restatement procedures of FS whose FC is that of a hyperinflationary economy in accordance with IAS 29
- identify the presentation and disclosure requirements of IAS 21 and IAS 29.

This course is part of the IFRS Curriculum series.

### IFRS – IAS 36 – Application Issues – Impairment of Long-Lived Assets and Goodwill

#### 17-WB-603

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Intermediate

Through the use of a case study, this course explains how cash generating units are determined for testing for impairment under IAS 36. The course also explains how the recoverable amount of an asset or a cash-generating unit is calculated, how the impairment charge is allocated to the underlying assets in a cash generating unit, and how the reversal of impairment is accounted for. The course describes the presentation and disclosure requirements for impairment of assets. The course covers application guidance for concepts covered under IFRS – Impairment of Assets IAS 36, which is a recommended prerequisite for this course.

By the end of this course, participants should be able to:

- recognize requirements in IAS 36 with respect to determining recoverable amount, identification of cash generating unit, timing of impairment testing and other considerations for impairment testing
- apply the principles of IAS 36 to determine the recoverable amount of an asset or CGU
- apply the principles of IAS 36 to calculate impairment loss under IFRS and U.S. GAAP
- apply the principles of IAS 36 to allocate an impairment loss to assets within a CGU
- apply the principles of IAS 36 to determine the amount of reversal of an impairment loss
- identify the differences between IFRS and U.S. GAAP with respect to the impairment of long-lived assets and goodwill.

### IFRS – Impairment of Assets – IAS 36

#### 19-WB-454

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course is intended to provide 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:

- recall the methodology for impairment testing of property, plant and equipment and intangible assets, including goodwill, under IFRS
- recall how the asset's recoverable amount is determined
- compute recoverable amount and impairment loss, including reversals
- identify appropriate accounting for reversals of impairment
- identify the differences between IFRS and U.S. GAAP with respect to the impairment of long-lived assets, indefinite lived intangibles and goodwill.

This course is part of the IFRS Curriculum series.

### IFRS – Income Taxes – IAS 12

#### 18-WB-465

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an introduction to IAS 12, Income Taxes.

By the end of this course, participants should be able to:

- compute current and deferred taxes
- identify general recognition and measurement principles in IAS 12
- determine the tax rates to be used
- identify the exceptions for recognizing a DTL or DTA
- identify considerations for recognition of deferred taxes for investments in subsidiaries, equity method investments and business combinations
- identify how deferred taxes are recognized for uncertain tax positions, forex differences, and share-based payments
- identify disclosures and presentation requirements in IAS 12
- identify permanent and temporary differences
- identify requirements of IFRIC 23 and compute amounts for tax uncertainties.

### IFRS – Interim Financial Reporting and Impairment (IAS 34, IFRIC 10) **New!**

#### 17-WB-478

Field of Study: Accounting

CPE Credits: 1.25

Level of Knowledge: Basic

This course is intended to explain 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:

- identify the components, form, and content of interim financial statements
- recognize the recognition, measurement, and disclosure requirements in IAS 34
- identify the periods for which interim financial reports are to be presented
- apply the recognition and measurement principles in an interim financial report
- identify the key differences between IFRS and U.S. GAAP as they relate to interim financial reporting.

### IFRS – Introduction to IFRS and its Framework

#### 19-WB-451

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

IFRS – Introduction to IFRS and its Framework is a 1-hour interactive web-based self-study that provides an introduction to IFRS. The course will include an overview of the IASB and its objectives and describe the fundamentals of the IFRS framework.

By the end of this course, participants should be able to:

- describe the objectives of the IASB and the increased use of IFRS worldwide
- explain what it means to comply with IFRS
- identify the key concepts within the IFRS framework.

### IFRS – Investment Property – IAS 40

#### 19-WB-470

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course 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.

### IFRS – Joint Ventures – IFRS 11 and IAS 28

#### 17-WB-606

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course explains the different types of joint arrangements and how to account for each type of joint arrangement. The course also explains the concept of significant influence and how it is determined. Additionally, this course explains the equity method of accounting for joint ventures and investments in associates, including the treatment of transactions between the investor and the investee.

By the end of this course, participants should be able to:

- identify and account for the different types of joint arrangements, distinguishing between joint operations and joint ventures
- identify investments in associates and define significant influence
- apply equity method accounting to joint ventures and investments in associates.

### IFRS – Presentation of Financial Statements – IAS 1 and IAS 10

#### 17-WB-464

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an overview to presentation of financial statements, including events after the reporting period (IAS 1 & IAS 10).

By the end of this course, participants should be able to:

- recall scope of IAS 1
- recall the purpose of financial statements
- identify features of financial statements
- identify the structure and content of financial statements
- identify IFRS accounting and disclosure requirements for events after the reporting period.

### IFRS – Revenue from Contracts with Customers – IFRS 15

#### 18-WB-486

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course focuses on differences between IFRS 15 and ASC 606.

By the end of this course, participants should be able to:

- recall requirements of IFRS 15
- identify differences between IFRS 15 and ASC 606.

### IFRS – Selected Disclosures – Financial Instruments – Disclosures and Related Party Disclosures and Operating Segments – IFRS 7, IAS 24 and IFRS 8

#### 21-WB-461

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an introduction to presentation of certain selected disclosures for financial instruments under IFRS 7, related party disclosures under IAS 24, and operating segments under IFRS 8.

By the end of this course, participants should be able to:

- identify the purpose, scope, and application of selected IFRS disclosure standards: IFRS 7 Financial Instruments: Disclosures; IAS 24 Related Party Disclosures; and IFRS 8 Operating Segments
- identify key features and requirements of IFRS 7 Financial Instruments: Disclosures
- identify key features and requirements of IAS 24 Related Party Disclosures
- identify key features and requirements of IFRS 8 Operating Segments
- identify the key differences between IFRS and U.S. GAAP as they relate to selected disclosures.

### IFRS – Share-based Payments – IFRS 2

#### 18-WB-462

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an overview of IFRS 2 Share-based Payment via interactive examples and comparisons to U.S. GAAP.

By the end of this course, participants should be able to:

- identify the differences between equity-settled, cash-settled, and compound share-based payment transactions
- identify the recognition, measurement, and attribution for share-based payment transactions
- determine how to classify share-based payment awards
- determine the impact of modifications to a share-based payment plan
- determine the impact of share-based payment transactions on accounting for income taxes
- identify the disclosure requirements for share-based payment transactions
- identify vesting conditions and amounts to recognize in the financial statements.



### IFRS – Statement of Cash Flows – IAS 7

#### 19-WB-485

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This 1.5-hour, CPE-eligible, interactive, web-based self-study is part of the IFRS curriculum. It is intended to provide an introduction to presentation of cash flow information in the Statement of Cash Flows under the direct and indirect methods under IAS 7.

By the end of this course, participants should be able to:

- identify requirements in IAS 7, including the scope, objective, definitions and guidance for reporting cash flows
- classify different transactions in a statement of cash flows
- identify differences between the direct and indirect method for presenting operating cash flows
- prepare a statement of cash flows based on the direct method and on the indirect method
- identify the disclosure requirements of IAS 7, including items to be disclosed separately (i.e., non-cash transactions, changes in liabilities arising from financing activities and acquisitions, and disposals of subsidiaries or other business units).

### IFRS – Tangible and Intangible Assets – Part I Recognition and Measurement Principles – IAS 16 and IAS 38

#### 17-WB-453

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides the key principles of asset recognition and measurement under IFRS through interactive examples and comparisons to U.S. GAAP.

By the end of this course, participants should be able to:

- identify tangible and intangible assets
- recall the recognition and measurement criteria for tangible and intangible assets
- assess the appropriateness of accounting for subsequent costs related to tangible and intangible assets
- identify the major recognition and measurement differences between IFRS and U.S. GAAP with respect to accounting for tangible and intangible assets.

### IFRS – Tangible and Intangible Assets Part II – Disposals Replacements AHFS and Disc Ops – IAS 16, IAS 38 and IFRS 5

#### 21-WB-460

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an overview of the retirement and disposal criteria applicable for tangible and intangible assets; criteria and treatment for classifying assets as held for sale or as discontinued operations; and the related disclosure requirements under IFRS.

It is recommended that IFRS – Tangible and Intangible Assets Part I – Recognition and Measurement Principles – IAS 16 and IAS 38 be completed prior to taking this self-study.

By the end of this course, participants should be able to:

- identify the retirement and disposal criteria applicable for tangible and intangible assets
- identify the criteria for classifying tangible and intangible assets as held for sale or as discontinued operations
- identify the measurement and presentation requirements for assets held for sale, discontinued operations, and retirements
- assess the allocation of goodwill when a portion of a cash-generating unit is disposed of or internally restructured
- identify the presentation and disclosure requirements for tangible and intangible assets
- apply IFRS presentation and measurement requirements regarding assets held for sale and disc ops to selected transactions.

### IFRS 16 Leases

#### 18-WB-609

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course explains when to apply IFRS 16 and lessee and lessor accounting models in IFRS 16. The course also highlights differences between IFRS and US GAAP.

By the end of this course, participants should be able to:

- recall requirements of IFRS 16 Leases with respect to scope, lease definition, lessee and lessor accounting
- recall requirements of IFRS 16 with respect to sale-and-leaseback transactions, subleases and investment property
- apply requirements in IFRS 16 to identify a lease and to determine the initial and subsequent accounting, including measurement of the lease liability and right-of-use assets
- apply requirements of IFRS 16 to sale-and-leaseback transactions and subleases
- recognize the key differences between IFRS 16 Leases and ASC Topic 842 Leases.

### IFRS 17: Introduction to IFRS 17

#### 21-WB-500

Field of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

This introduction to IFRS 17 Insurance Contracts accounting standards provides a high-level overview of contract liabilities, income statements and disclosure requirements, in accordance with IFRS 17 standards.

By the end of this course, participants should be able to:

- describe the overall purpose of IFRS 17
- recognize the wide-ranging global impacts of IFRS 17 across the insurance industry
- explain the General Measurement Model (GMM) and its components
- outline the high-level financial impacts on the valuation of an insurance contract under IFRS 17.

This course is the first of three courses that make up the IFRS 17 series:

- IFRS 17: What is IFRS? is a brief introductory animation that takes a high-level look at IFRS 17 and what it means for you. The concept of the General Measurement Model is introduced, and some of the key impacts on you and the insurance industry as a whole are highlighted.
- IFRS 17: Timeline and Business Impacts is the second of three courses in the IFRS 17 series. This course introduces the IFRS 17 timeline and key presentational, business, operational and people impacts of the Standard.
- IFRS 17: Primary Statements and Disclosure is the third of three courses in the IFRS 17 series. This course covers the new KPIs under IFRS 17 and how they affect presentation, and the new requirement of primary statements and disclosures on insurance liabilities.

This course is not CPE-eligible.

### IFRS 17: Primary Statements and Disclosure

#### 21-WB-502

Field of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

This course covers the new KPIs under IFRS 17 Insurance Contracts and how they affect presentation, and the new requirement of primary statements and disclosures on insurance liabilities.

By the end of this course, participants should be able to:

- describe the format of the primary statements
- explain the Key Performance Indicators (KPIs), 'CSM' and 'insurance revenue' and their measurement
- explain some of the disclosure requirements for insurance contracts
- explain the new mandatory reconciliations for insurance contracts.

This course is the third of three courses that make up the IFRS 17 series:

- IFRS 17: What is IFRS? is a brief introductory animation that takes a high-level look at IFRS 17 and what it means for you. The concept of the General Measurement Model is introduced, and some of the key impacts on you and the insurance industry as a whole are highlighted.
- IFRS 17: Introduction to IFRS 17 is the first of three courses in the IFRS 17 series. This course provides a high-level overview of contract liabilities, income statements and disclosure requirements, in accordance with IFRS 17 standards.
- IFRS 17: Timeline and Business Impacts is the second of three courses in the IFRS 17 series. This course introduces the IFRS 17 timeline and key presentational, business, operational and people impacts of the Standard.

This course is not CPE-eligible.

### IFRS 17: Timeline and Business Impacts

#### 21-WB-501

Field of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

This course introduces the IFRS 17 Insurance Contracts timeline and key presentational, business, operational and people impacts of the Standard.

By the end of this course, participants should be able to:

- describe the IFRS 17 timeline and key implementation dates
- describe some key impacts of IFRS 17 on insurers, including the effects on products and pricing, internal processes and controls, risk and KPIs, and how IFRS 17 impacts financial reporting in different geographies
- explain the importance of managing relationships with stakeholders with respect to IFRS 17.

This course is the second of three courses that make up the IFRS 17 series:

- IFRS 17: What is IFRS? is a brief introductory animation that takes a high-level look at IFRS 17 and what it means for you. The concept of the General Measurement Model is introduced, and some of the key impacts on you and the insurance industry as a whole are highlighted.
- IFRS 17: Introduction to IFRS 17 is the first of three courses in the IFRS 17 series. This course provides a high-level overview of contract liabilities, income statements and disclosure requirements, in accordance with IFRS 17 standards.
- IFRS 17: Primary Statements and Disclosures is the third of three courses in the IFRS 17 series. This course covers the new KPIs under IFRS 17 Insurance Contracts and how they affect presentation, and the new requirement of primary statements and disclosures on insurance liabilities.

This course is not CPE-eligible.

### IFRS 17: What Is IFRS 17?

#### 21-VD-500

Field of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

This brief animation takes a high-level look at IFRS 17 and what it means for you. The concept of the General Measurement Model is introduced and some of the key impacts on you and the insurance industry as a whole are highlighted.

This animation provides an introduction to the three-part IFRS 17 series of courses:

- IFRS 17: Introduction to IFRS 17 is the first of three courses in the IFRS 17 series. This course provides a high-level overview of contract liabilities, income statements and disclosure requirements, in accordance with IFRS 17 standards.
- IFRS 17: Timeline and Business Impacts is the second of three courses in the IFRS 17 series. This course introduces the IFRS 17 timeline and key presentational, business, operational and people impacts of the Standard.
- IFRS 17: Primary Statements and Disclosure is the third of three courses in the IFRS 17 series. This course covers the new KPIs under IFRS 17 and how they affect presentation, and the new requirement of primary statements and disclosures on insurance liabilities.

This video is not CPE-eligible.

## IFRS Carve-Out Financial Statement Issues and Trends

### 22-WB-105-WC

Field of Study: Accounting – 1.0

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss key issues in preparing combined and/or carve-out financial statements. This course also addresses practical application matters and highlights observations on current trends. Topics include:

- boundary of the reporting entity
- common approaches
- common challenges
- disclosures
- practical considerations.

By the end of this course, participants should be able to:

- identify the objective of combined and/or carve-out financial statements
- recognize common approaches to preparing combined and/or carve-out financial statements
- recall areas of judgment and practical challenges encountered when preparing combined and/or carve-out financial statements
- identify key disclosures for combined and/or carve-out financial statements.

Note: This course is based on a live webcast that took place on March 30, 2022.

## IFRS Derivatives and Embedded Derivatives – IFRS 9

### 21-WB-466A

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an introduction to derivatives and embedded derivatives in accordance with IFRS 9 Financial Instruments.

By the end of this course, participants should be able to:

- identify the objectives and scope of IFRS 9 as they relate to derivatives and embedded derivatives
- identify a derivative and how to account for it
- identify whether a contract to buy or sell a nonfinancial item should be accounted for as a derivative
- identify an embedded derivative
- determine whether an embedded derivative should be separated from the host contract and the related accounting treatment
- identify when reassessment of an embedded derivative is required
- apply IFRS 9 in specific situations to identify derivatives and embedded derivatives
- determine whether to account for certain contracts as derivatives
- determine whether to separate the embedded derivatives and related accounting.

## IFRS Hedge Accounting – IFRS 9

### 21-WB-466B

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an introduction to hedge accounting in accordance with IFRS 9.

By the end of this course, participants should be able to:

- identify qualifying hedging instruments and hedged items
- determine the type of hedging relationship and related accounting
- determine when fair value option can be applied as an alternative to hedge accounting
- identify requirements for hedge accounting, including hedge effectiveness, documentation, rebalancing, and discontinuing hedge accounting
- recall differences between IFRS 9 and U.S. GAAP (ASU 2017-12) related to hedge accounting.

## IFRS Mid-Year Update 2022

### 22-WB-108-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes the key standard-setting developments that may be relevant to IFRS preparers for their 2022 interim and annual financial statements. This includes a summary of the IASB's and IFRS Interpretations Committee's recent and forthcoming activities. Topics include:

- key trends for 2022
- newly effective standards
- 2022 IFRS Interpretations Committee agenda decisions
- future developments in IFRS standard setting.

By the end of this course, participants should be able to:

- recall recent accounting matters relevant to IFRS engagements.

## IFRS Year-End Update

### 21-WB-123-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes the key 2021 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements. This includes a summary of the IASB's and IFRS Interpretations Committee's recent and forthcoming activities.

By the end of this course, participants should be able to:

- identify the key 2021 topics that may be relevant to IFRS preparers for their annual financial statements.

Note: This course is based on a live webcast that took place on December 15, 2021.

### IFRS Year-End Update 2022

#### 22-WB-114-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes both key standard-setting activities of the International Accounting Standards Board (IASB) and IFRS Interpretations Committee (IFRS IC) and significant tax reform updates that may be relevant to IFRS preparers for their annual financial statements.

By the end of this course, participants should be able to:

- recall recent accounting matters relevant to IFRS engagements
- identify select accounting implications relating to rising interest rates and inflation rates
- recall recent income tax updates relevant to IFRS engagements.

Note: This course is based on a live webcast that took place on December 14, 2022.

### Impact of Climate Risk on the Financial Statements

#### 21-WB-117-WC

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

In this course, KPMG professionals discuss how climate change risks (for example, physical and transition) can affect the financial statements.

Topics include:

- types of climate risk
- how climate risk manifests in different industries
- impact of climate risk on financial position and financial performance
- application of specific U.S. GAAP standards in accounting for and disclosing climate risk
- potential standard-setting developments.

By the end of this course, participants should be able to:

- identify how climate change risks, including physical and transition risks, can affect the financial statements.

Note: This course is based on a live webcast that took place on September 13, 2021.

### Impact of EU ESG Reporting Standards on US Companies **New!**

#### 22-WB-112-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, professionals from KPMG in the US and Germany discuss the latest on the EU's proposed Corporate Sustainability Reporting Directive (CSRD), including the impact on US companies.

Topics include:

- overview of the CSRD
- recent amendments made to the proposed CSRD, including proposed scoping requirements
- reporting exemptions
- next steps toward final regulation.

By the end of this course, participants should be able to:

- describe the key requirements of the CSRD, including the implications for US companies
- describe the key requirements of the German Supply Chain Due Diligence Act.

Note: This course is based on a live webcast that took place on October 17, 2022.

### Impairment of Goodwill **Updated!**

#### 20-WB-215A

Field of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Basic

This course provides an overview of accounting for goodwill and the requirements outlined in ASC Subtopic 350-20. Such requirements relate to identifying reporting units and allocating goodwill to those reporting units and testing goodwill for impairment. This course also includes the upcoming changes to the goodwill impairment test and presentation and disclosure requirements. It is very important to be familiar with the requirements around testing goodwill for impairment because a significant amount of estimation and judgment is required.

By the end of this course, participants should be able to:

- determine an entity's reporting unit, which is the level at which goodwill is tested for impairment
- recall how to apply the steps for goodwill impairment testing under ASC 350-20
- recognize the changes to goodwill impairment testing when ASU 2017-04 becomes effective
- calculate goodwill impairment in accordance with ASC 35-20 and ASU 2017-04
- identify the presentation and disclosure requirements related to the impairment of goodwill.

### Impairment of Nonfinancial Assets

#### 20-WB-106-WC

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

In this course, KPMG professionals discuss which impairment models apply to which assets, the order of impairment testing, the different units of account in testing assets for impairment, the different measurement and recognition models, and the related presentation and disclosure requirements.

By the end of this course, participants should be able to:

- recall how to test for and record impairment for indefinite-lived intangibles, long-lived assets, and goodwill.

### Impairment of Property, Plant and Equipment and Intangible Assets

#### 20-WB-222

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course focuses on the accounting guidance related to the impairment of property, plant and equipment and intangible assets, excluding goodwill. This course covers the requirements for identifying asset groups, testing for impairment, and presentation and disclosure matters relating to long-lived and intangible assets as set out in ASC 360 Property, Plant & Equipment and ASC 350 Intangibles – Goodwill and Other, respectively. It is very important to be familiar with the requirements around testing long-lived assets and intangible assets for impairment, because a significant amount of estimation and judgment is required.

By the end of this course, participants should be able to:

- determine the asset group, or the unit of account for a long-lived asset to be held and used, in accordance with ASC 360
- determine if a triggering event or indicator of impairment exists within the scope of ASC 360
- determine if the carrying amount of the asset or asset group is recoverable in accordance with Step 1 of the impairment test
- calculate future net cash flows used to test recoverability
- determine whether an asset is impaired in accordance with Step 2 of the impairment test
- calculate the impairment loss allocated to individual assets within an asset group.

### Inventory: Back to Basics

#### 21-WB-122-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, KPMG professionals provide a refresh on inventory accounting, including measurement considerations for FIFO, LIFO, average cost and retail inventory methods. Topics include:

- scope and recognition
- initial measurement
- subsequent measurement
- presentation and disclosure.

By the end of this course, participants should be able to:

- recall accounting principles for the initial recognition and measurement of inventory
- recognize how to apply the different impairment testing methods and principles
- recall disclosure requirements for public and private entities.

Note: This course is based on a live webcast that took place on December 1, 2021.

### Introduction to Bank Auditing and Accounting I

#### 21-WB-129aTR Premium

Field of Study: Accounting

CPE Credits: 11.00

Level of Knowledge: Basic

Need a refresher on government banking regulations? How about audit planning for banks? Or maybe you need to brush up on balance sheets and liabilities.

Do you understand how paper checks are disappearing and being replaced by electronic check-image clearing? Do you understand the variety of proof methods and their different risks and controls? Whatever your interests, this course is a thorough and thoroughly enjoyable overview of bank auditing and accounting.

By the end of this course, participants should be able to:

- identify the environment and organizational structure of banks
- recognize governmental regulation of the banking industry
- identify bank financial statements
- identify bank auditing, bank operations, deposit systems, and accounts
- determine the information needed for PCAOB Auditing Standard 5 walk-throughs and assessment of internal controls under the Sarbanes-Oxley Act of 2002.

### Introduction to Business Valuation and Use of Guidelines

#### 20-WB-010-TR **Premium**

Field of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

This introductory course concentrates on the valuation of closely held businesses. Such valuations are often needed for estate planning and gift tax purposes. The course explains key IRS rulings and court cases that often dictate the methods used in a given case. Both the IRS and the courts emphasize using historical facts instead of a valuation based on future projections. Because of the lack of a market value for a closely held company, it is useful and desirable to calculate the valuation based on the market value of a comparable publicly held company.

This course is most beneficial to professionals new to business valuation who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this subject.

By the end of this course, participants should be able to:

- describe closely held business valuation
- identify comparable companies.

### Introduction to SEC Reporting Updated!

#### 22-WB-019-TR **Premium**

Field of Study: Accounting – 4

CPE Credits: 4.00

Level of Knowledge: Basic

This course provides an overview of the purpose and objectives of the Securities and Exchange Commission (SEC), including the Securities Act of 1933 (Securities Act or 1933 Act) and the Securities Exchange Act of 1934 (Exchange Act or 1934 Act). The course also allows participants to become familiar with the sources of SEC rules and understand basic registration and periodic reporting requirements. Additionally, users will gain an understanding of the role of the independent auditor. The course concludes with the basic procedures and forms involved in the securities and registration process. This basic level course is most beneficial to professionals new to SEC reporting who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- identify the role of the SEC in corporate securities regulation and how it is organized
- list the basic objectives of the Securities Act and the Exchange Act
- identify the basic periodic reporting forms
- recognize the role of the independent auditor
- identify the basic procedures and forms involved in the securities registration process.

### Inventory Updated!

#### 20-WB-216

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course covers the accounting and reporting requirements for Inventory in accordance with ASC Topic 330: Inventories. The principles of inventory, including classification, cost inclusions, measurement of inventory, exchanges and presentation/disclosures in the financial statements, are touched upon in this course.

By the end of this course, participants should be able to:

- recall the various classifications of inventory
- determine what costs should be included for both purchased and/or manufactured inventory
- identify the inventory measurement principles
- recall the accounting for inventory exchanges
- apply the appropriate measurement and accounting requirements to inventory.

### Investments in Equity Securities

#### 19-WB-207

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces the accounting and reporting requirements for investments in equity securities and other ownership interests in an entity within the scope of ASC 321. It also provides an overview of the equity method of accounting set out in ASC 323. Many entities hold equity securities in their portfolio and the accounting guidance in this area is complex. Therefore, understanding the proper recognition and measurement according to ASC 321 and ASC 323 is important.

By the end of this course, participants should be able to:

- determine whether investments in equity securities and other ownership interests are within the scope of ASC 321
- distinguish between investments that have a readily determinable fair value and those that do not
- recognize the requirements for the use of the measurement alternative for equity securities and other ownership interests
- apply the guidance in ASC 321 for measurement alternative for equity securities and other ownership interests
- recognize the requirements for the use of the equity method of accounting.

### Issuance of Debt and Equity Securities – Debt versus Equity Classification

#### 19-WB-214

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course covers the differences between debt and equity from an accounting perspective and the guidelines provided in U.S. GAAP to distinguish between debt and equity classification. Debt and equity play a key role in the analysis of an entity's financial position and is therefore a focus of users of the financial statements. Classification of an instrument as debt or equity may be complex as often these instruments carry characteristics of both liabilities and equity.

By the end of this course, participants should be able to:

- recall the characteristics of debt and equity and the process of how instruments are analyzed for debt versus equity classification under U.S. GAAP and how the various ASC Topics impact the classification of these instruments
- determine whether financial instruments are within the scope of ASC 480 for the purposes of properly classifying it as debt or equity
- recall the requirements for an instrument to be excluded from the scope of ASC 815-40 and recognized as an equity instrument, rather than a derivative asset or liability
- identify the requirements for when temporary equity is presented and how it is measured
- apply the guidance in U.S. GAAP to determine proper classification and measurement of instruments with characteristics of both debt and equity.

### Issuance of Debt and Equity Securities – Introduction to Accounting and Reporting

#### 19-WB-213

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course covers the basic definitions of debt and equity securities and provides an overview of basic accounting and reporting issues surrounding the initial and subsequent recognition when these instruments are issued by an entity. Debt and equity play a key role in the analysis of an entity's financial position, liquidity, and capital-raising capacity and is therefore a focus of users of the financial statements.

By the end of this course, participants should be able to:

- recall types of debt and equity instruments commonly issued by entities
- identify the proper accounting and reporting requirements for basic debt issuances under U.S. GAAP
- recognize the appropriate accounting and reporting for extinguishments and modifications of debt under U.S. GAAP
- identify the proper accounting and reporting requirements for basic equity issuances under U.S. GAAP
- apply the appropriate accounting and reporting to common debt and equity issuances and subsequent transactions an entity typically would execute.

### Lease Identification, Components, and Key Concepts

#### 21-WB-401

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course covers some of the key aspects of ASC 842 that relate to lessee accounting, including the following:

Lease Identification, Components, and Key Concepts is the first of four in-depth courses in our series, which addresses the key requirements of the FASB's new lease accounting standard (Topic 842). This first course covers lease identification, components, and key concepts applicable to lessees and lessors under the new standard.

By the end of this course, participants should be able to:

- identify the components of a lease
- recall key definitions and concepts related to lease accounting
- determine the appropriate accounting treatment for various lease and non-lease components of a contract.

### Lessee Accounting and Transition

#### 21-WB-402

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

Lessee Accounting and Transition is the second of four in-depth courses in our series, which addresses the key requirements of the FASB's new lease accounting standard (Topic 842).

This second course covers some of the key aspects of the standard that relate to lessee accounting, including:

- lease classification
- initial recognition and measurement
- subsequent accounting
- reassessments and modifications
- presentation and disclosures
- transition.

By the end of this course, participants should be able to:

- define key aspects of the standard that relate to lessee accounting
- identify potential changes to current accounting practice
- identify the implications of ASC 842 on their business.



### Lessor Accounting and Transition

#### 21-WB-403

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

Lessor Accounting and Transition is the third of four in-depth courses in our series, which addresses the FASB's new lease accounting standard (Topic 842).

This course covers some of the key aspects of the standard that relate to lessor accounting, including:

- lease classification
- initial and subsequent accounting
- collectibility
- lease modifications
- presentation and disclosures
- transition.

By the end of this course, participants should be able to:

- define key aspects of the standard that relate to the lessor accounting model and transition requirements
- identify potential changes to accounting practice for lessors due to ASC 842 implementation.

### Liquidation Basis of Accounting

#### 21-WB-239-TR **Premium**

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA, reviews the liquidation basis of accounting and when it should be used.

By the end of this course, participants should be able to:

- recognize when the liquidation basis should be used
- define liquidation
- identify what measurement bases to use in presenting under the liquidation basis.

### Managing an Accounting Department **Updated!**

#### 21-WB-119-TR **Premium**

Field of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

This course introduces administration of an accounting department in a small – to medium-sized entity. Topics include evaluating the effectiveness and efficiency of the operations, the accounting system, the coordination of tasks and responsibilities, as well as managing the accounting department staff. This course also takes a look at the billing cycle and recommendations for successful credit and collections along with processing accounts payable and recommendations for controlling expenses. And, finally, opportunities for improving the efficiency of the general ledger closing process are addressed. This basic-level course is most beneficial to professionals who want to ensure their accounting department is being managed efficiently and effectively.

By the end of this course, participants should be able to:

- evaluate the staffing, process and procedures of an accounting department
- draft an effective employee manual
- identify the most appropriate methods to recruit, hire, retain and train qualified staff
- evaluate the performance of staff in the accounting department
- identify the process for managing payroll
- recognize an efficient and effective billing cycle
- evaluate the credit and collections process
- process accounts payable while controlling cash flow.

### New Definition of a Business: Implementation Issues

#### 18-WB-102-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course features professionals from KPMG's Department of Professional Practice and addresses implementation issues when applying FASB's definition of a business. It will also address certain aspects of accounting for asset acquisitions.

This course assumes that participants have a basic working knowledge of the model as it will focus on key areas of judgment when applying the new definition.

By the end of the course, participants should be able to:

- identify factors to consider when making judgments about applying the new definition of a business
- distinguish key differences between accounting for asset acquisitions and business combinations
- recall the new framework to identify a business.

### Overview of ASC 820 Fair Value Measurement

#### 19-WB-101

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

Fair value is one of the most judgmental and complex areas of accounting, and most entities are subject to the fair value measurement accounting requirements in some way.

In this course, you will learn about many important considerations when measuring fair value, including:

- identifying the principal market and the transaction price
- determining if the transaction was orderly and how the market participants view the transaction
- selecting the appropriate valuation approach/technique to measure fair value
- disclosing all the important information about fair value measurements, including appropriately classifying them within the fair value hierarchy.

By the end of this course, participants should be able to:

- recall the key components of the definition of fair value in accordance with ASC 820
- identify the appropriate level in the fair value hierarchy for various instruments measured at fair value
- recognize the fair value disclosure requirements under ASC 820.

This course is the first of two that make up the Fair Value Measurement series. “Advanced Fair Value Measurement Issues” covers more advanced fair value topics such as identifying active, inactive and disorderly markets; net asset value per share as a practical expedient; and fair value considerations for liabilities.

### Overview of ASC Topic 740 Income Taxes

#### 19-WB-103

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

ASC 740 applies to all domestic and foreign entities preparing U.S. GAAP financial statements, including not-for-profit entities with activities that are subject to income taxes. It covers the financial accounting and reporting of income taxes that result from an entity's activities during the current and preceding years.

By the end of this course, participants should be able to:

- recall the basic principles of ASC 740 to prepare a simple tax provision
- identify significant exceptions to deferred tax recognition
- describe common disclosures related to income taxes.

This course is the first of three that make up the Income Tax series:

“Advanced Income Tax Issues Under ASC Topic 740” provides a more in-depth look at the aspects of ASC 740 and the calculation of an income tax provision.

“Advanced Income Tax Issues: Uncertainty in Income Taxes” covers accounting for uncertainty in income taxes.

### Pensions and Postretirement Benefits

#### 20-WB-220

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces the accounting and reporting requirements for pension and postretirement benefits as outlined in ASC 715 – Compensation – Retirement Benefits. This includes accounting for the postretirement benefit obligation, plan assets of defined benefit plans and components of net periodic pension costs.

Plan amendments, curtailments and settlements are also covered.

Many entities provide some type of pension or post retirement benefit to its employees, but the accounting for each type of benefit has specific guidance.

By the end of this course, participants should be able to:

- recognize the differences between a defined contribution plan and a multiemployer plan
- recall the proper accounting for changes to the projected benefit obligation of defined benefit plans
- identify the proper accounting for plan assets of defined benefit plans
- determine the proper accounting for the components of net periodic pension cost
- distinguish between a plan amendment, curtailment and settlement
- recall the key presentation and disclosure requirements of defined benefit plans.

### PFI: The Foundation of Fair Value Measurements

#### 22-WB-110-WC

Field of Study: Accounting –1

CPE Credits: 1.00

Level of Knowledge: Overview

In this course, KPMG professionals discuss the role that prospective financial information (PFI) plays in fair value measurements, PFI's relationship with discount rates, common challenges that arise with PFI and helpful resources.

By the end of this course, participants should be able to:

- recall major sources of guidance related to PFI in financial reporting.

Note: This course is based on a live webcast that took place on October 6, 2022.

### Property, Plant and Equipment

#### 19-WB-208

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course covers the accounting and reporting requirements for property, plant and equipment (PPE) in accordance with ASC 360, including assessing which costs would be capitalized as part of PPE, what assets are classified as PPE and depreciation methods. For many entities, PPE is often a significant line item on the balance sheet, so it is important to be familiar with what is considered PPE within the scope of ASC 360.

By the end of this course, participants should be able to:

- determine if assets are classified as PPE
- identify the types of costs that should be capitalized as part of PPE
- recognize the inputs needed and various methodologies available to calculate depreciation
- recall the allowable methods of accounting for planned major maintenance
- apply the appropriate measurement and accounting requirements to PPE.

### Pushdown Accounting

#### 15-WB-110-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

FASB's Accounting Standards Update 2014-17 provides guidance on applying pushdown accounting to an acquired entity. This course provides an overview of that guidance.

By 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.

### Quarterly Outlook for Accounting and Financial Reporting (Q1 2023) **New!**

#### 23-WB-104-WC

Field of Study: Accounting – 1.5

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term. Topics include:

- tax developments impacting accounting and financial reporting, including the new global minimum tax
- SEC headlines, including recent developments on the new "compensation clawback" rule
- FASB developments and priorities
- accounting standards effective in 2023
- the latest on ESG.

By the end of this course, participants should be able to:

- recall major developments that may affect a company's accounting and financial reporting.

Note: This course is based on a live webcast that took place on March 22, 2023.

Note: There is no charge for this course. Click on the Purchase Course button to request this course.

### Quarterly Outlook for Accounting and Financial Reporting (Q4 2022)

#### 22-WB-113-WC

Field of Study: Accounting – 1.5

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting both in the current period and near term.

Topics include:

- highlights from the 2022 AICPA & CIMA Conference on Current SEC and PCAOB Developments
- the latest on ESG
- other SEC headlines
- 2022 year-end financial reporting reminders
- FASB developments.

By the end of this course, participants should be able to:

- recall major developments that may affect a company's accounting and financial reporting.

Note: This course is based on a live webcast that took place on January 4, 2023. There is no charge for this course. Click on the Purchase Course button to request this course.

### Quarterly Outlook for Accounting and Financial Reporting (Q3 2022)

#### 22-WB-109-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term. Topics include:

- new tax legislation: The Inflation Reduction Act (IRA) of 2022 and the CHIPS and Science Act of 2022 (CHIPS)
- the latest on ESG, featuring feedback received on the SEC's climate proposal
- other recent SEC and FASB developments, including new ASU 2022-03 (clarifications for sale restrictions in fair value measurements).

By the end of this course, participants should be able to:

- recall major developments that may affect a company's accounting and financial reporting.

Note: This course is based on a live webcast that took place on September 20, 2022.

Keywords: ESG, SEC, FASB, IRA, CHIPS, ASU 2022-03, Accounting

### Quarterly Outlook for Accounting and Financial Reporting (Q2 2022)

#### 22-WB-107-WC

Field of Study: Accounting – 1.5

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term. Topics include:

- the latest on ESG reporting – from the SEC and around the world
- SEC developments, including accounting for digital assets (SAB 121) and proposals on SPACs
- FASB developments, including recently issued ASUs and EITF Issue 21-A on accounting for investments in certain tax credit structures

By the end of this course, participants should be able to:

- recall major developments that may affect a company's accounting and financial reporting.

Note: This course is based on a live webcast that took place on June 22, 2022.

### Restructuring Provisions – ASC 420 – and Related Termination Benefits – ASC 712 Updated!

#### 20-WB-221

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course provides an introduction to exit and disposal cost obligations, related termination benefits, as well as the presentation and disclosure requirements of such activities. Accounting for exit and disposal costs (and related termination benefits) depends on a variety of factors that will also be covered in this course, such as the timing of recognition, measurement and classification.

By the end of this course, participants should be able to:

- determine how to account for exit or disposal costs within the scope of ASC 420
- recognize the accounting for voluntary and involuntary termination benefits
- classify involuntary termination benefits as either one-time (ASC 420) or contractual (ASC 712)
- determine the accounting for involuntary termination benefits depending on the classification and whether future service is required
- recall the presentation and disclosure requirements associated with restructuring activities.

### Revenue from Contracts with Customers – Application Guidance and Disclosure Requirement

#### 17-WB-107

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course covers selected revenue recognition application guidance, contract modifications and costs, presentation and disclosures from ASC Topic 606.

Additional application topics include:

- licenses
- sales with a right of return
- repurchase agreements
- warranties
- other topics.

By 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.

This course is the third of four in the Revenue Recognition (ASC Topic 606) Series. "Revenue from Contracts with Customers – Overview" provides an overview of the standard and its basic provisions. "Revenue from Contracts with Customers – the Five Step Model" provides an overview of the model. "Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations" provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.

### Revenue from Contracts with Customers – Overview

#### 17-WB-105

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course provides participants an overview of the 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, participants 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.

This course is the first of four in the Revenue Recognition (ASC Topic 606) Series. "Revenue from Contracts with Customers – the Five Step Model" provides an overview of the model. "Revenue from Contracts with Customers – Application Guidance and Disclosure Requirements" covers selected application guidance, contract modifications and costs, presentation and disclosures. "Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations" provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.

### Revenue from Contracts with Customers – The Five Step Model

#### 17-WB-106

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course covers the five main steps to apply the revenue recognition model in ASC Topic 606.

Topics include:

- background and scope
- the five step model.

At the end of the course, participants should be able to:

- define the five steps of the revenue recognition model.

This course is the second of four in the Revenue Recognition (ASC Topic 606) Series. “Revenue from Contracts with Customers – Overview” provides an overview of the standard and its basic provisions. “Revenue from Contracts with Customers – Application Guidance and Disclosure Requirements” covers selected application guidance, contract modifications and costs, presentation and disclosures. “Revenue from Contracts with Customers – Transition, Accounting Impacts and Other Considerations” provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.

### Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations

#### 17-WB-108

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach to the revenue recognition requirements of ASC Topic 606.

By the end of the course, participants should be able to:

- define the transition approaches in the revenue recognition standard (ASC 606)
- recognize the accounting impact of the various transition approaches.

This course is the fourth of four in the Revenue Recognition (ASC Topic 606) Series. “Revenue from Contracts with Customers – Overview” provides an overview of the standard and its basic provisions. “Revenue from Contracts with Customers – the Five Step Model” provides an overview of the model. “Revenue from Contracts with Customers – Application Guidance and Disclosure Requirements” covers selected application guidance, contract modifications and costs, presentation and disclosures.

### Revenue Recognition for NFPs Updated!

#### 21-WB-236-TR Premium

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Kurt Oestriecher, CPA, discusses how nonprofits account for revenue under Topic 606 and ASU 2018-08.

By the end of this course, participants should be able to:

- identify differences in the accounting for nonprofits and nonpublic companies
- identify the appropriate accounting guidance
- distinguish between a contribution and an exchange.

### Sale-Leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics

#### 21-WB-404

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

Sale-Leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics is the fourth of four in-depth courses in our series, which addresses the key requirements of the FASB’s new lease accounting standard (Topic 842).

This fourth course covers some of the key aspects of the standard related to both lessee and lessor accounting, including:

- subleases
- sale-leaseback accounting
- build-to-suit considerations
- leases acquired in a business combination.

By the end of this course, participants should be able to:

- define key aspects of the standard that relate to sale-leaseback transactions and build-to-suit arrangements
- identify potential changes to accounting practice for lessees and lessors, based on ASC 842 implementation
- identify the potential implications of ASC 842 on their accounting practices.

### SEC Comment Letter Trends

#### 21-WB-119-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

In this course, KPMG professionals discuss recent themes and trends in comment letter activity from the SEC and what areas of focus may be on the horizon.

By the end of this course, participants should be able to:

- understand SEC requirements when performing filing reviews.

Note: This course is based on a live webcast that took place on October 26, 2021.

### SEC Update 2023

#### 23-WB-101-WC

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss recent activity of the SEC, including implementation questions and other issues important to registrants.

Topics include:

- AICPA & CIMA Conference highlights regarding SEC developments
- recent observations on the adoption of new SEC rules
- update on SEC rulemaking activities
- update on the SEC's areas of focus in ESG
- what to expect in 2023.

By the end of this course, participants should be able to:

- recognize the implications of rules and guidance recently issued by the SEC to understand the impact of disclosure trends on year-end filings.

### Segment Reporting Under ASC 280

#### 19-WB-105-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

KPMG professionals discuss segment reporting under ASC 280.

Topics include:

- identifying the CODM
- identifying operating segments
- determining reportable segments
- segment disclosures
- FASB project update: segment reporting.
- After completing this course, participants should be able to:
- identify issues related to segment reporting under ASC 280.

### Simplifying the Accounting for Income Taxes

#### 20-WB-101-WC

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

This course provides an update on ASU 2019-12, Simplifying the Accounting for Income Taxes. This new guidance highlights the changes to existing guidance and codification improvement.

By the end of this course, participants should be able to:

- recall key aspects of ASU 2019-12, Simplifying the Accounting for Income Taxes.

### Statement of Cash Flows: Latest Issues

#### 22-WB-106-WC

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course features KPMG professionals from the Department of Professional Practice discussing the latest issues impacting the statement of cash flows. Topics include:

- impact of the Russia-Ukraine War on cash and cash equivalents
- classification of funds held for others
- classification of cryptocurrencies
- classification issues relating to share-based payments
- non-GAAP reporting measures
- recent SEC comments.

By the end of this course, participants should be able to:

- identify the basic requirements in Topic 230
- recall the classification of cash and cash equivalents
- recognize the classification of funds held for others in the statement of cash flows
- recall the classification of cryptocurrencies in the balance sheet
- recognize the classification issues related to share-based payments
- identify the basic presentation requirements related to non-GAAP measures.

Note: This course is based on a live webcast that took place on May 11, 2022.

Keywords: Cash Flows, Crypto, Cryptocurrency, Funds Held For Others, Share-based Payment, ASC 230, Non-GAAP, Accounting

### Statement of Cash Flows: Practical Issues

#### 21-WB-112-WC

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

KPMG professionals discuss practical issues impacting the statement of cash flows.

Topics include:

- recap on ASC 230 requirements
- cash equivalents and restricted cash balances
- financing cash flows from revolving and structured payables
- cash flows from capitalized costs such as cloud computing and in-process R&D costs
- cash flows from government grants.

By the end of this course, participants should be able to:

- recall practical issues impacting the statement of cash flows.

### Stock Compensation Attribution and Modifications

#### 19-WB-210

Field of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

This course addresses the requirements of ASC 718, introducing key terms and dates in a common share-based payment award, the various types of vesting conditions included in these contracts and the impact of each on the recognition compensation expense. You will also learn about how to properly account for modifications to awards. The course concludes with a summary of various required disclosures.

By the end of this course, participants should be able to:

- distinguish between the key dates associated with a typical share-based payment award
- identify the various vesting conditions typically contained in share-based payment awards
- determine how compensation cost should be recognized for awards with different vesting conditions
- determine the impact of forfeitures on the accounting for share-based payment awards
- determine the impact of modifications on the accounting for share-based payment awards.

### Stock Compensation Scope Classification and Measurement Updated!

#### 19-WB-209

Field of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course explores the scope of ASC 718, how to classify awards within scope as either equity-classified or liability-classified, and basic measurement techniques and key inputs when determining the fair value of awards. Many entities enter into share-based payment awards with their employees for a variety of reasons and determining whether the awards should be classified as a liability or equity can involve judgment.

By the end of this course, participants should be able to:

- recall the various types of share-based payment awards issued by entities
- differentiate when an award is granted to an employee or a nonemployee
- recognize the criteria necessary for a share-based payment award to employees to be considered noncompensatory
- determine whether an award is compensatory or noncompensatory
- distinguish share-based payment awards to employees as either equity-classified or liability-classified
- identify common inputs for various pricing models when determining the fair value of awards
- determine the impact that changing an input would have on the fair value of an award.

### The Evolving Crypto Landscape New!

#### 23-WB-400

Field of Study: Accounting – 1

CPE Credits: 1.00

Level of Knowledge: Intermediate

From NFTs to crypto asset staking, liquidity pools and other decentralized finance (DeFi) activities, the crypto asset landscape continues to evolve and expand. This course includes:

- a refresh on accounting for crypto assets
- recent SEC, FASB and IASB activity
- emerging hot topics.

By the end of this course, participants should be able to:

- recall crypto accounting basics (as GAAP currently stands)
- recognize some of the latest innovations and evolutions in the world of crypto assets
- recognize key accounting and reporting considerations that companies should be aware of if they venture into these emerging areas
- recognize recent crypto asset activities of the FASB, IASB and SEC.

Note: This course is based on a live session that took place on December 2, 2022.

### Understanding and Analyzing Financial Statements Updated!

#### 21-WB-124-TR Premium

Field of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

Current and potential employees, lenders, and shareholders read company financial statements with a different goal or purpose in mind. They use financial statements in a variety of ways, seeking information specific to their needs.

This course provides an overview of the basic financial statements and how to interpret the information presented within the statements and footnotes. Since there are many financial statement users, the course is designed for both accountants and nonaccountants alike.

This basic-level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- describe income statements
- present comprehensive income
- identify balance sheets
- summarize statements of changes in owners' equity
- describe statements of cash flows
- define ratio analysis.



### Valuation Methods – The Normalization of Earnings Updated!

#### 21-WB-012-TR Premium

Field of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

An important step in the business valuation process is the normalization of earnings. Many companies subject to business valuations are smaller, closely held companies. It is not unusual for such organizations to treat various financial items differently than the publicly held companies chosen as comparables.

Thus, earnings often need to be normalized in order to make an effective comparison. Even when market or income business-valuation approaches are used, normalization adjustments are frequently needed for the financial statements of closely held companies.

This basic-level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- describe the normalization of earnings
- demonstrate the normalization of earnings.

### What Are Financial Instruments? Updated!

#### 21-NA-001bTR Premium

Field of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Basic

Whether it's writing off credit losses or hedging risk, it's always helpful to know if the contract you're dealing with is a financial instrument. This course provides examples of a variety of different types of financial instruments to help the user determine whether a particular piece of accounting guidance applies or not. This course is most beneficial to those with some accounting or finance experience.

By the end of this course, participants should be able to:

- recognize a financial instrument.

### What is a Balance Sheet

#### 22-NA-002-TR Premium

Field of Study: Accounting – 0.2

CPE Credits: 0.20

Level of Knowledge: Basic

Along with the income statement and the statement of cash flows, the balance sheet is one of the main financial statements of a business. This course outlines what a balance sheet is. This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- identify a balance sheet.

### What Is Profitability?

#### 21-NA-005-TR Premium

Field of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Basic

Financial ratios offer a company's stakeholders a way to evaluate and compare their performance against other similar businesses in their industry. Ratios measure the relationship between two or more components of financial statements.

In general, financial ratios can be broken down into main categories, such as profitability or return on investment, liquidity, debt or leverage, market, and operating or efficiency – with several specific ratio calculations prescribed within each.

This short course focuses on the most common profitability ratios. This basic overview may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- identify and use the most common profitability ratios.

### What to Know Before You Go on Crypto

#### 21-WB-120-WC

Field of Study: Accounting – 1.5

CPE Credits: 1.50

Level of Knowledge: Basic

Crypto market capitalization has reached more than \$2 trillion. So what do we need to know before we go on Crypto?

In this course, KPMG professionals discuss (1) some of the key accounting, reporting and other considerations companies should contemplate before they expand their use of and/or investments in cryptocurrencies and (2) some of the latest innovations and developments in the crypto space.

By the end of this course, participants should be able to:

- identify the accounting considerations for companies using crypto assets.

Note: This course is based on a live session that took place on November 17, 2021.

# Auditing



**Premium** Courses available through a premium level subscription.

## Analytical Fraud Detection

**22-WB-222-TR** **Premium**

Field of Study: Auditing

CPE Credits: 4.00

Level of Knowledge: Basic

Fraud detection consists of the procedures or actions undertaken to ascertain that a fraud has been committed. Being aware of how to actively search for fraud is one of the best ways to detect it. This course focuses on analytical procedures as ways to uncover fraud. It discusses cash flow analysis as well as horizontal and vertical analyses, organizational or related-party relationships, and personal conduct, lifestyle, and corporate culture analyses. This course meets the requirements to qualify for California: Detection and/or Reporting of Fraud fraud category.

This course is most beneficial to professionals new to analytical fraud detection who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this subject.

By the end of this course, participants should be able to:

- discuss different types of analytical procedures
- recognize relationships with external parties
- identify personal conduct, lifestyle, and corporate culture assessments
- summarize various fraud cases
- identify analytical procedures used to detect fraud.

## COSO 2013: Framework Components, Principles, and Points of Focus

**17-WB-109**

Field of Study: Auditing

CPE Credits: 3.00

Level of Knowledge: Basic

This course equips participants with an awareness of COSO's 2013 Framework, which emphasizes the requirements for determining what constitutes effective internal control. It provides participants with in-depth knowledge of the Framework and its five components (Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities) and the associated 17 principles. This course also covers the Framework within the context of an internal control over financial reporting (ICFR) assessment, where the objective is reliable financial reporting and the preparation of financial statements in accordance with U.S. GAAP.

By the end of this course, participants should be able to:

- recall key concepts related to the COSO 2013 Framework
- identify the five principles that support the 7 Control Environment COSO component, including the related points of focus
- identify the four principles that support the Risk Assessment COSO component, including the related points of focus
- identify the three principles that support the Control Activities COSO component, including the related points of focus
- identify the three principles that support the Information and Communication COSO component, including the related points of focus
- identify the two principles that support the Monitoring Activities COSO component, including the related points of focus.

## Counteracting Unconscious Bias in Audits

**21-NA-006-TR** **Premium**

Field of Study: Auditing

CPE Credits: 0.20

Level of Knowledge: Overview

Psychology research suggests that factors in the audit setting create cognitive biases that can reduce the auditor's likelihood of following up on client explanations with additional evidence. Cognitive biases often represent unconscious, systemic influences affecting how individuals gather and interpret information when forming judgments and decisions. This course discusses some ways of reducing this unconscious bias in audits.

This overview course may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- discuss ways of counteracting unconscious bias in audits.

### Introduction to Information Produced by the Entity

#### 20-WB-402

Field of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides foundational concepts of IPE for control owners and testers who are new to the area or might need a refresher on the use of IPE within an organization's controls.

By the end of this course, participants should be able to:

- recognize IPE and the importance of IPE used in the operation of a control
- identify IPE elements
- recall control owner responsibilities when relying on IPE during execution of a control
- recall control tester responsibilities for IPE.

### Introduction to Internal Control over Financial Reporting

#### 16-WB-106

Field of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides participants with 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.

By the end of this course, participants should be able to:

- recall the ICFR background, historical and contextual information
- contrast an integrated audit with a financial statement audit
- recall why Internal Controls exist, including General Computer Controls (GCCs)
- identify components of an ICFR Framework:
- compliance roles and responsibilities
- self-assessment process
- ICFR program management
- documentation tool.

### Introduction to Management Review Controls

#### 20-WB-401

Field of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides foundational concepts on MRCs for control owners and testers in an Internal Control Over Financial Reporting (or ICOFR) program.

By the end of this course, participants should be able to:

- recognize the importance of Management Review Controls (MRCs)
- identify the key elements to consider when designing MRCs
- recall the importance of information used in MRCs
- list documentation requirements and considerations for MRCs
- recall the purpose, approach and results of testing MRCs.

### Introduction to Processes, Risks, and Controls

#### 17-WB-110

Field of Study: Auditing

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides context to and an awareness of processes, risks, and controls within an organization's operations. This foundational course highlights the importance of understanding the overall business process in order to recognize its risks and to identify and test controls to mitigate those risks.

The course also introduces participants to risk considerations related to fraud. Fraud awareness is highlighted to provide participants with knowledge that will help them identify potential fraud areas when evaluating risks.

By the end of this course, participants should be able to:

- recognize how enterprise risk management and COSO influence an organization's processes, risks, and controls
- define a business process
- recognize various types of risks
- identify various types of controls
- identify fraud categories, drivers, and prevention and detection methods.

### Monitoring Internal Control Updated!

#### 21-WB-232-TR Premium

Field of Study: Auditing

CPE Credits: 3.00

Level of Knowledge: Basic

This program seeks to convey the importance of an effective monitoring system for an entity's system of internal control. The program will breakdown the four key elements of establishing an internal control baseline and provide useful tools to build a proper foundation for effective monitoring.

We will look at how to prioritize risk and evaluate the different types of information monitoring provides and close the program with a discussion of how to address and report the results of the monitoring process. This basic level course is most beneficial to professionals new to this subject who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- identify the purpose of monitoring internal control effectiveness
- recognize the four key elements of establishing an internal control monitoring baseline
- identify the purpose and impact of Internal Control Over Financial Reporting Guidance for Smaller Companies
- recognize the structure of internal control systems
- recognize the four steps used by evaluators to design their monitoring activity
- identify controls and information
- recognize the three attributes related to monitoring from COSO's guidance for smaller companies
- identify the concept of applying prioritization and communication of results.

# Behavioural Ethics



**Premium** Courses available through a premium level subscription.

## Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)

### 21-WB-570

Field of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Scott Essex (KPMG's Chief Ethics & Compliance Officer) discuss the five key trends from the Global Business Ethics Survey and explore the value of ethical culture.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

By the end of this course, participants should be able to:

- identify ethical culture trends from the Global Business Ethics Survey
- define what it means to have an ethical culture
- explain how ethical culture is relevant to the accounting profession
- recognize the role of leaders and employees in shaping an organization's ethical culture
- define the components of a high-quality ethics and compliance program and how they influence ethical culture.

## Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)

### 21-WB-572

Field of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Angela Rodin and Omid Yazdi (KPMG partners) discuss the Global Business Ethics Survey finding that observed misconduct is increasing and explore the role of internal auditors in identifying the elements that give rise to misconduct.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

By the end of this course, participants should be able to:

- recall the ECI's definition of misconduct
- identify trends about the reporting of misconduct
- recognize the opportunity internal auditors have to identify early indicators of degradation in ethical culture
- recognize how close collaboration between internal audit and other oversight partners can support the "virtuous circle."

### Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)

#### 21-WB-571

Field of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Robin Valentine and Nancy Miller (KPMG leaders) discuss the Global Business Ethics Survey finding that pressure to compromise standards is increasing and explore what that means for the accounting profession.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

By the end of this course, participants should be able to:

- recognize how pressure to compromise standards can lead to unethical decision-making
- identify pressures affecting accounting professionals
- list safeguards and strategies individuals and organizations can use to respond to pressures.

### Reporting and Retaliation are on the Rise – Global Business Ethics Survey Series (Part 4)

#### 21-WB-573

Field of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative[ECI]) and Scott Essex and Angela Rodin (KPMG Chief and Deputy Chief Ethics and Compliance Officers) discuss the Global Business Ethics Survey findings that while the reporting of misconduct is increasing, levels of workplace retaliation for reporting are also on the rise.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

By the end of this course, participants should be able to:

- identify trends on reporting of misconduct and retaliation
- explain why reporting is important for a strong ethical culture
- identify ways leaders can encourage others to report, or support them once they do
- list strategies to prevent retaliation against those who report misconduct.

# Business Law



**Premium** Courses available through a premium level subscription.

## Harassment in the Workplace for Managers

**21-WB-238-TR** **Premium**

Field of Study: Business Law

CPE Credits: 2.00

Level of Knowledge: Overview

This course examines the types of workplace conduct that are considered unlawful discrimination and harassment. It explains what employees, including supervisors and managers, should do to avoid or minimize incidents of discrimination and harassment in the workplace.

It is recommended as a training tool to reduce the risk of legal liability that employers face for violations of federal, state, and local workplace discrimination and harassment laws. This course satisfies the sexual harassment training requirements for Delaware and Illinois.

By the end of this course, participants should be able to:

- recall the relevant federal, state, and local laws related to harassment
- recite the conduct that should be prohibited in any organization's harassment policies as well as the duties such policies should impose on supervisory employees
- express the ability to respond appropriately when misconduct is observed or when an employee complains about harassment-type conduct
- express how to avoid retaliation.

## Harassment in the Workplace

**21-WB-237-TR** **Premium**

Field of Study: Business Law

CPE Credits: 1.00

Level of Knowledge: Overview

This course examines the types of workplace conduct that are considered unlawful discrimination and harassment. It explains what employees should do to avoid or minimize incidents of discrimination and harassment in the workplace.

It is recommended as a training tool to reduce the risk of legal liability that employers face for violations of federal, state, and local workplace discrimination and harassment laws. This course satisfies the sexual harassment training requirements for Delaware and Illinois.

By the end of this course, participants should be able to:

- recall the relevant federal, state, and local laws related to harassment
- recite the conduct that should be prohibited in any organization's harassment policies as well as the duties such policies should impose on supervisory employees
- express the ability to respond appropriately when misconduct is observed or when an employee complains about harassment-type conduct
- express how to avoid retaliation.



# Business Management & Organization



**Premium** Courses available through a premium level subscription.

## Employing Members of the Largest Generation

**22-WB-016-TR** **Premium**

Field of Study: Business Management & Organization – 3.0

CPE Credits: 3.00

Level of Knowledge: Basic

Millennials are the largest generation in the workforce, which means accounting offices need to recruit, engage, and retain this generation to succeed. This course looks at the unique attributes of Millennials and how businesses can leverage those preferences to their advantage. Topics include the Millennial point of view, Millennials at work, finding Millennial job candidates, what Millennials look for in an employer, ways to keep Millennials engaged, and how businesses can improve their physical office space to be more appealing to this generation.

By the end of this course, participants should be able to:

- recognize the common characteristics of the Millennial generation, as well as the strengths they bring to and the challenges they face in the workplace
- identify the best ways to find Millennial job candidates and what they look for in a potential employer
- determine methods for keeping Millennial employees engaged and the different types of workspaces that appeal to them.

## ESG Fall 2020 Overview Podcast

**21-PC-501**

Field of Study: Business Management & Organization

CPE Credits: 0.00

Level of Knowledge: Overview

This is the KPMG podcast on ESG reporting, the first in a series of podcasts on Environmental, Social and Governance framework that discusses what it is, why it's important, and how to tackle it. Listen to Maura Hodge, National ESG Assurance Leader, and John Capone, Audit Partner, discuss the importance of ESG, the framework, and why the reporting is critical to helping you demonstrate your commitment to rigor, transparency, and reliability to key stakeholders; meet investor expectations; and lead among your peers.

Topics include:

- ESG definitions
- why ESG is important
- reporting frameworks.

## Financial Statement Analysis for Profit Improvement

**21-WB-168-TR** **Premium**

Field of Study: Business Management & Organization

CPE Credits: 4.00

Level of Knowledge: Basic

Financial statement analysis is an art much more than a science. As such, it can generate the opportunity to be creative and innovative. Finding the real operational problems through financial statement analysis within an organization can be exceedingly difficult. Sometimes only a creative approach will cause discovery of that seminal or core problem-causing issue.

This course gives participants familiarity with some techniques and approaches to help determine the operational problems through effective financial statement analysis within an organization and recommends ways to remedy such problems. This basic-level course is most beneficial to professionals new to financial statement analysis who may be at the staff or entry level, but it may also benefit an experienced professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- identify the process of preparation of financial statements in various formats
- recognize the impact of financial statement analysis on operations
- identify some of the tools and techniques used in the financial analysis process
- identify some of the available financial ratios
- determine how financial and operating data can be utilized for more effective decision-making activities within the organization.

### Fraud in the Remote Workplace

#### 21-NA-007-TR **Premium**

Field of Study: Business Management & Organization

CPE Credits: 0.20

Level of Knowledge: Overview

The way we do business has forever changed due to COVID-19. Many professions have changed how they provide their services, from education to healthcare and beyond.

One of the most significant changes is the transition to remote work. Businesses around the world are adopting new work-from-home policies. Even after the pandemic crisis is over, many companies will adopt a hybrid work environment, where employees will be allowed to work from home at least for a couple of days a week.

As remote work finds a permanent home in the workplace, organizations are opening themselves to fraud due to the remote work environment. Though remote work can leave organizations open to fraud, they can take measures to minimize their risk. This course gives a basic overview of how organizations can mitigate fraud risk in the remote work environment.

This overview course may be appropriate for professionals at all organizational levels.

By the end of this course, participants should be able to:

- identify ways organizations can mitigate fraud risk in a remote work environment.

### I Am Supposed to Supervise These People

#### 21-WB-170-TR **Premium**

Field of Study: Business Management & Organization – 4

CPE Credits: 4.00

Level of Knowledge: Basic

This course is designed for those who manage or supervise one or more employees. It is especially useful for people who may have a high level of skill in their area of expertise but have little background in management and supervision of employees or have been frustrated as they tried to motivate better performance or deal with employee problems. Working within your own sphere of influence as a manager, you can do quite a bit to initiate positive changes at your organization if you know where to begin. This course shows you, step-by-step, how to do that. The course is written as a series of challenges which a manager or supervisor may face in managing employees and workflow, or improving their own career potential.

This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- apply the skills of hiring, firing and evaluating performance
- demonstrate how to succeed in presentations and projects
- apply team building and change management to your employees
- illustrate how your management style can improve
- apply the skills managing employees with different issues and cultures
- demonstrate how to succeed with employees that are either your best friend or your worst enemy
- improve the working relationship between team members and between the supervisor and the team.

### Ignite Change: The Build Objective

#### 19-WB-803

Field of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on using technology for business solutions that enables the organization to understand data as efficiently as possible.

When you complete this course, you will be able to:

- recognize the technology components included in an integrated finance technology design
- identify the capabilities being delivered by Finance in the Build objective of the finance value chain
- recognize the underlying competencies and skills needed specific to the Build objective
- recognize the type of roles present in the Build objective and the related financial processes.

### Ignite Change: The Engage Objective

#### 19-WB-804

Field of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on how to engage with the business and how to influence the business to do things differently.

When you complete this course, you will be able to:

- identify the capabilities being delivered by Finance in the Engage objective of the finance value chain
- recognize the underlying competencies and skills needed specific to the Engage objective
- recognize the type of roles present in the Engage objective and the related financial processes.

### Ignite Change: The Plan Objective

#### 19-WB-805

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on how to understand the finances of the organization collectively to ensure accurate planning for the future.

When you complete this course, you will be able to:

- identify the capabilities being delivered by Finance in the Plan objective of the finance value chain
- recognize the underlying competencies and skills needed specific to the Plan objective
- recognize the type of roles present in the Plan objective and the related financial processes.

### Ignite Change: The Run Objective

#### 19-WB-806

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course identifies how the finance organization is going to change as a result of technology and how that changes the workforce associated with it. The focus is on driving value through efficiency and running the finance team.

When you complete this course, you will be able to:

- identify the capabilities being delivered by Finance in the Run objective of the finance value chain
- recognize the underlying competencies and skills needed specific to the Run objective
- recognize the type of roles present in the Run objective and the related financial processes.

### Manage Disruption: Disruption in the Business Environment

#### 19-WB-800

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course identifies and discusses disruptive factors in the business environment, and how this disruption impacts today's businesses. An understanding of these issues is essential for finance professionals as trusted advisors and partners to senior managers from across the business and as providers of information to other stakeholders.

By the end of this course, participants should be able to:

- recognize the disruptive factors within the business environment that are prompting change
- recognize the impact of disruptive forces on businesses and the Finance function
- identify the impact disruption could have on your enterprise or organization, including the Finance function.

### Manage Disruption: Emerging Roles and Competencies

#### 19-WB-802

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course focuses on the roles and competencies required by the Finance function of the future. By understanding the roles required to support the finance value chain, finance professionals can assess the skills and competencies required in order to drive value throughout the organization.

By the end of this course, participants should be able to:

- recognize the underlying competencies, skills, and capabilities of a future Finance function
- identify the emerging roles required within a future Finance function
- review your Finance team's ability to drive value in your organization and assess the needs for development.

### Manage Disruption: Transformation of the Finance Function

#### 19-WB-801

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course focuses on how disruption in the business environment is changing the fundamental purpose of the Finance function. The role of finance continues evolve, as organizations adapt to the increasingly volatile business environment. This course also considers how the role of finance is driving change across the organization, and the need for the finance function to leverage technology.

By the end of this course, participants should be able to:

- recognize how the fundamental purpose of finance is evolving
- recognize the role of finance in driving change
- recognize the need for the Finance function to leverage technology
- identify opportunities for your Finance team to contribute to value creation in your enterprise/organization.

### Process Flowcharting

#### 16-WB-117-MSO

Field of Study: Business Management & Organization

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides professionals who are new to flowcharting with the skills 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, participants should be able to:

- define process flowcharting
- define the value of process flowcharting
- select the correct flowchart symbols.

### Project Management Essentials for the CPA Updated!

#### 21-WB-167-TR Premium

Field of Study: Business Management & Organization

CPE Credits: 2.00

Level of Knowledge: Basic

In this introductory course, we will discuss the basic essentials of project management. We will start with the definition of what a project is and what it is not. We will go on to discuss the project management process, the project plan, directing and managing project execution, monitoring and controlling the project, and closing the project.

By the end of this course, participants should be able to:

- define a project and explain the role of the project manager
- discuss the key elements of project initiation and prepare a project statement of work
- identify the phases in the project management plan
- describe project execution and manage stakeholder expectations
- define and explain the importance of scope, schedule and cost
- evaluate project performance and employ project closing tools and techniques.

### Transform Skills: Business Skills

#### 20-WB-809

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course will enable you to understand how business skills are changing to adapt to the future of finance. You will learn how to acquire these skills and engage in them on the job.

By the end of this course, participants should be able to:

- recognize which business skills will be affected by changes to the future of finance
- identify each of the business skills and how to engage in them on the job
- recall why each skill is important and potential ways of acquiring these new skills
- recognize how to apply business skills to your own work and build multidisciplinary teams that work cross-functionally.

### Transform Skills: Digital Skills

#### 20-WB-812

Field of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

This course will enable you to understand how digital skills are changing to adapt to the future of finance. You will learn how to acquire these skill sand engage in them on the job.

By the end of this course, participants should be able to:

- recognize which digital skills will be affected by changes to the future of finance
- identify each of the digital skills and how to engage in them on the job
- recall why each skill is important and potential ways of acquiring these new skills
- recognize how to apply digital skills to your own work and build multidisciplinary teams that work cross-functionally.

### Transform Skills: Leadership Skills

#### 20-WB-811

Field of Study: Business Management & Organization

CPE Credits: 1.50

Level of Knowledge: Basic

This course will enable you to understand how leadership skills are changing to adapt to the future of finance. You will learn how to acquire these skills and engage in them on the job.

By the end of this course, participants should be able to:

- recognize which leadership skills will be affected by changes to the future of finance
- identify each of the leadership skills and how to engage in them on the job
- recall why each skill is important and potential ways of acquiring these new skills
- recognize how to apply leadership skills to your own work and build multidisciplinary teams that work cross-functionally.

### Transform Skills: People Skills

#### 20-WB-810

Field of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

This course will enable you to understand how people skills are changing to adapt to the future of finance. You will learn how to acquire these skills and engage in them on the job.

By the end of this course, participants should be able to:

- recognize which people skills will be affected by changes to the future of finance
- identify each of the people skills and how to engage in them on the job
- recall why each skill is important and potential ways of acquiring these new skills
- recognize how to apply people skills to your own work and build multidisciplinary teams that work cross-functionally.

### Transform Skills: Technical Skills

#### 20-WB-808

Field of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

This course will enable you to understand how technical skills are changing to adapt to the future of finance. You will learn how to acquire these skills and engage in them on the job.

When you complete this course, you will be able to:

- recognize which technical skills will be affected by changes to the future of finance
- identify each of the technical skills and how to engage in them on the job
- recall why each skill is important and potential ways of acquiring these new skills
- recognize how to apply technical skills to your own work and build multidisciplinary teams that work cross-functionally.

### Transform Skills: The Changing Role of the CFO

#### 20-WB-807

Field of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

This course will enable you to understand the evolving role of the CFO. You will recognize the competencies finance teams will require in the future and how to implement a comprehensive talent strategy.

By the end of this course, participants should be able to:

- recognize the disruptors and challenges faced by businesses today
- identify the impact these disruptors are having on finance organizations
- recognize the evolving role of CFOs in organizations
- recall the capabilities needed in finance organizations in the future
- identify how to prioritize and plan the finance organization's transformation journey.

# Communications and Marketing



**Premium** Courses available through a premium level subscription.

## Powerful Presentations

**21-WB-175-TR** **Premium**

Field of Study: Communications and Marketing – 5

CPE Credits: 5.00

Level of Knowledge: Basic

Speaking before a group can be daunting, but using the right techniques can make the presentation a success. This course helps improve skills and confidence in speaking before groups. It focuses on content and delivery techniques enhancing presentation power and impact. Other topics include tailoring presentations to the audience, organizing around themes, using visual aids effectively, preparing and rehearsing, and controlling question and answer sessions.

By the end of this course, participants should be able to:

- organize a presentation
- recognize the use of substance and punch in a presentation
- identify effective visual aids
- determine a range of delivery techniques
- recall methods to control the question and answer session as well as group meetings.

# Computer Software & Applications



**Premium** Courses available through a premium level subscription.

## Creating and Formatting Excel Charts

**22-WB-029a-TR** **Premium**

Field of Study: Computer Software and Applications – 3

CPE Credits: 3.00

Level of Knowledge: Intermediate

Creating and Formatting Excel Charts is a three-chapter intermediate-level course for Microsoft Excel that guides you using a variety of tools to create and format different types of charts. To get the most out of this course, the learner must have the Microsoft Excel application accessible on the computer being used. This intermediate-level course is most appropriate for professionals with detailed knowledge in this topic or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

By the end of this course, participants should be able to:

- identify chart elements and chart types
- recognize tools used to create basic charts and change chart types
- identify tools to make more advanced charts such as Stack Area and exploded 3-D Pie charts.

## Getting Started with Microsoft Excel

**22-WB-243-TR** **Premium**

Field of Study: Computer Software and Applications – 4

CPE Credits: 4.00

Level of Knowledge: Basic

Getting Started with Microsoft Excel is a three-chapter basic level course that introduces you to the Excel software and then guides you through basic Excel features using step-by-step hands-on activities. Although this is a basic level course, experienced Excel users can benefit from this course's review of commonly used features plus the introduction of new features. This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

Note that this course emphasizes using the traditional keyboard and mouse actions to perform tasks in Excel. Some relevant tips for working with Excel with a Windows touch-screen device are also provided.

By the end of this course, participants should be able to:

- identify basic elements of Excel
- recognize ways to enter, edit and format cell contents, including formulas and functions
- identify methods to save, close, set preferences, and create a workbook.

## Spreadsheet Best Practices – Roadmap to Reduced Risk

**20-WB-014-TR** **Premium**

Field of Study: Computer Software & Applications – 1

CPE Credits: 1.00

Level of Knowledge: Basic

Spreadsheet models and reports are powerful tools that provide analytical insight and assist in key decision-making processes throughout all organizations, small, mid-sized enterprises, and global multinational firms. Spreadsheets provide extraordinary versatility that enables functional groups with a wide variety of data analytics to drive organizational excellence. This course provides essential techniques to minimize the human risks associated with the use of spreadsheets. This course is beneficial to professionals new to spreadsheet models and reports, who may be at the staff or entry level in the organization, but also for a seasoned professional with limited exposure to this subject.

By the end of this course, participants should be able to:

- identify how to enhance spreadsheet controls with configurations and review techniques
- recognize the best practices to mitigate risks associated with the use of spreadsheets
- protect and safeguard confidential, private, and sensitive data in spreadsheets for regulatory compliance and security.

## Increasing Productivity with Excel Formulas and Functions

**22-WB-253-TR** **Premium**

Field of Study: Computer Software and Applications – 4

CPE Credits: 4.00

Level of Knowledge: Intermediate

This course is an intermediate-level course for Microsoft Excel that guides you through creating, copying, pasting, reviewing, and correcting basic and complex formulas. This course is most beneficial to professionals who use Excel on a regular basis and would like to learn how formulas and functions can increase their efficiency. This intermediate level course is most appropriate for professionals with detailed knowledge in this topic or professionals seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

By the end of this course, participants should be able to:

- identify basic formula and function syntax and tools used to create formulas
- recognize methods to link worksheets, create 3-D formulas, recognize defined names as function arguments
- identify and correct common formula errors.



### Microsoft Excel – Useful Functions for CPAs

Updated!

**22-WB-251a-TR** Premium

Field of Study: Computer Software and Applications – 2

CPE Credits: 2.00

Level of Knowledge: Basic

Microsoft Excel – Useful Functions for CPAs is a one-chapter intermediate-level course that guides you through creating formulas using Financial, Date and Time, Math and Trig, Statistical, Lookup and Reference, Database, Text, and Logical functions. This intermediate-level course is most appropriate for the professional with detailed knowledge in this topic or the professional seeking to expand their knowledge base and who may be in a mid-level position within an organization with operational or supervisory responsibilities.

By the end of this course, participants should be able to:

- identify multiple ways to create a formula using one or more functions
- recognize methods to create formulas using specific Financial, Date and Time, Math and Trig, Statistical, Lookup, Database, Text, and Logical functions.

# Finance



**Premium** Courses available through a premium level subscription.

## Accelerating Your Digital Agenda

### 22-WB-407

Field of Study: Finance – 1

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, KPMG professionals discuss strategic factors to consider when scaling digital solutions, priorities to action your digital agenda, and how to capitalize on essential “accelerators” to drive successful transformation.

Topics include:

- new digital business models and revenue streams
- making the right investments in innovation
- creating seamless digital customer experiences.

By the end of this course, participants should be able to:

- recognize leading practices companies can use to accelerate their digital agendas.

Note: This course is based on a live session that took place on November 18, 2021.

## Capital Budgeting and Management

### 20-WB-115-TR **Premium**

Field of Study: Finance – 2

CPE Credits: 2.00

Level of Knowledge: Basic

This course presents the basic premise of capital management and capital budgeting through valuable metrics used in managing working capital. The topic of metrics is expanded (with an explanation of major capital investment evaluation techniques for capital analysis and assessments) to include the time value of money, net present value, payback period, internal rate of return, modified rate of return, and the profitability index. Formulas and tools for efficient and accurate calculation is also provided.

This course is most beneficial for professionals new to capital budgeting as well as for the seasoned professional with limited exposure to capital budgeting.

By the end of this course, participants should be able to:

- identify key terms related to capital management
- identify metrics used in managing working capital
- identify key metrics used in a capital budget
- utilize some calculation formulas used commonly in capital budgeting decisions
- recognize policies and procedures relative to capital expenditures
- identify the benefits of having predefined capital expenditure policies and procedures.

## CFO Agenda: Digital Delivered, Episode 1 – Overview

### 21-WB-104-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

Disruption is everywhere and occurring at unprecedented speed.

The expectations for finance are changing just as rapidly. Going forward, finance will be expected to enable new technologies, including the cloud and intelligent automation; put greater focus on analytics and turn data into insights; deploy a flexible, on-demand workforce; and serve as a strategist to leadership.

In this course, KPMG executives will discuss how finance organizations can remain relevant by following an agenda to deal with disruption.

By the end of this course, participants should be able to:

- identify the impact of extreme automation in finance transformation
- leverage data, analytics, and insights in dealing with disruption
- recall the attributes of the modern workforce and the ways of working needed to meet business's evolving expectations.

This is the first of six courses that make up the CFO Agenda: Digital Delivered series.

The second episode in this series explores extreme automation, how the rapidly changing digital landscape is impacting finance, and how finance should respond.

The third episode in this series examines organizational agility and what it takes to become an agile finance organization.

The fourth episode in this series looks at why and how finance is uniquely positioned to drive data and analytics-powered insights throughout the enterprise.

The fifth episode in this series examines why finance professionals' roles are transitioning from that of value preserver to value creator, and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

The sixth episode take a deeper dive into the evolving risk landscape, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

## CFO Agenda: Digital Delivered, Episode 2 – Extreme Automation

### 21-WB-105-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

This course takes a deep dive into extreme automation, looking at how the rapidly changing digital landscape is impacting finance, and how finance should respond.

KPMG executives discuss:

- the value that finance can drive by expanding its digital capabilities
- why and how the finance function needs to shift toward a digital mindset and culture
- why finance needs to embrace an integrated digital strategy to realize full value potential
- how extreme automation enables finance to evolve its role to strategist
- multiple case studies demonstrating the value enterprises have realized.

By the end of this course, participants should be able to:

- recall how the digital landscape has rapidly changed over time including the key enablers to the digital revolution
- recognize challenges organizations are facing in their responses to digital disruption and what they can do to correct them
- discuss the evolving systems of record, systems of engagement and systems of intelligence that are continuously changing the digital ecosystem
- identify the digital capabilities that drive increased quality, insights, and control
- demonstrate digital's impact on the role of finance
- define the components of a digital center of excellence that leading companies have established to accelerate their digital agenda.

This is the second of six courses that make up the CFO Agenda: Digital Delivered series.

The first episode in this series presents a view of the challenges faced by today's finance organizations and how they can remain relevant by following an agenda to deal with disruption.

The third episode in this series examines organizational agility and what it takes to become an agile finance organization.

The fourth episode in this series looks at why and how finance is uniquely positioned to drive data and analytics-powered insights throughout the enterprise.

The fifth episode in this series examines why finance professionals' roles are transitioning from that of value preserver to value creator, and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

The sixth episode take a deeper dive into the evolving risk landscape, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

## CFO Agenda: Digital Delivered, Episode 3 – Organizational Agility

### 21-WB-106-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

This course takes a deep dive into organizational agility, specifically, what it means to be an agile finance organization in the COVID-19-driven new reality and beyond, and what it takes to become one.

KPMG executives discuss:

- the shift in the purpose, identity, and organizing principles of what it means to be a finance function in the new reality
- the new capabilities finance needs to have to deliver on its evolving role of agile business partner
- the different services finance can put its energy into providing
- what finance's new, flexible delivery model might look like
- why finance should be organized around outcomes and capabilities, instead of location.

By the end of this course, participants should be able to:

- identify the new capabilities finance needs to have to deliver on its evolving role of agile business partner
- recognize how digital intelligence and automation have enabled traditional finance organizations to shift their focus to more value-add services
- recall the services and capabilities of finance's new, flexible delivery model and where the new service offerings of finance will reside
- define the concept, framework, and value proposition of the Organizational Agility pillar.

This is the third of six courses that make up the CFO Agenda: Digital Delivered series.

The first episode in this series presents a view of the challenges faced by today's finance organizations and how they can remain relevant by following an agenda to deal with disruption.

The second episode in this series explores extreme automation, how the rapidly changing digital landscape is impacting finance, and how finance should respond.

The fourth episode in this series looks at why and how finance is uniquely positioned to drive data and analytics-powered insights throughout the enterprise.

The fifth episode in this series examines why finance professionals' roles are transitioning from that of value preserver to value creator, and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

The sixth episode take a deeper dive into the evolving risk landscape, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

## CFO Agenda: Digital Delivered, Episode 4 – Data, Analytics, and Insights

### 21-WB-107-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

This course explores data, analytics, and insights, specifically, why finance is uniquely positioned to drive data and analytics-powered insights throughout the entire enterprise to enhance its competitive position.

KPMG executives discuss:

- the role that finance plays in the data, analytics, and insights life cycle
- how to be a more integral player in effectively managing data and creating a truly comprehensive data strategy
- how to humanize the data for those who consume it to make strategic business decisions
- what the technical and organizational landscape looks like to transition to an analytics-driven enterprise
- why you should, and how you can, start with some small, very specific pilots to get the rest of the organization on board before you begin to scale up.

By the end of this course, participants should be able to:

- define key components of the Data, Analytics, and Insights pillar, including impacts and considerations across all layers of the target operating model
- recall the select disruptive technologies and related capabilities to deliver enhanced data management and analytics
- recognize the value of a pilot or proof of concept and why it is the recommended first step for companies to get started.

This is the fourth of six courses that make up the CFO Agenda: Digital Delivered series.

The first episode in this series presents a view of the challenges faced by today's finance organizations and how they can remain relevant by following an agenda to deal with disruption.

The second episode in this series explores extreme automation, how the rapidly changing digital landscape is impacting finance, and how finance should respond.

The third episode in this series examines organizational agility and what it takes to become an agile finance organization.

The fifth episode in this series examines why finance professionals' roles are transitioning from that of value preserver to value creator, and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

The sixth episode take a deeper dive into the evolving risk landscape, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

## CFO Agenda: Digital Delivered, Episode 5 – The Modern Workforce

### 21-WB-108-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

This course examines why finance professionals' roles are transitioning from that of value preserver to value creator and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

KPMG executives discuss:

- why the finance professionals of tomorrow will need not only accounting-focused skills but also business, persuasion, and technology skills to become better partners to the business
- why the new normal for finance professionals means new ways of working, new skills, and new roles and responsibilities to become the value integrator for the entire enterprise
- why COVID-19 is challenging many management truisms about how to think about performance, teaming with others, measuring productivity, what value-add really is, and the new skills that finance professionals need to acquire to lead and work in remote and hybrid teams
- why the results from KPMG's Summer 2020 American worker survey – in which two-thirds of the respondents stated they expect hybrid and remote options to be incorporated into their work environment – mean that employers must find a way to better connect employees and build the networks and relationships that can help drive problem solving and innovation
- case studies on enterprises that are successfully supporting a future-ready finance vision.

By the end of this course, participants should be able to:

- recognize why finance professionals will need more than just accounting-focused skills to become better partners to the business
- identify the ways of working, skills, and roles and responsibilities that will become the new normal for finance professionals
- recall the impact of COVID-19 on the skills and competencies required for working in remote and hybrid teams.

This is the fifth of six courses that make up the CFO Agenda: Digital Delivered series.

The first episode in this series presents a view of the challenges faced by today's finance organizations and how they can remain relevant by following an agenda to deal with disruption.

The second episode in this series explores extreme automation, how the rapidly changing digital landscape is impacting finance, and how finance should respond.

The third episode in this series examines organizational agility and what it takes to become an agile finance organization.

The fourth episode in this series looks at why and how finance is uniquely positioned to drive data and analytics-powered insights throughout the enterprise.

The sixth episode take a deeper dive into the evolving risk landscape, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

## CFO Agenda: Digital Delivered, Episode 6 – Risk and Compliance

### 21-WB-109-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

This course takes a deep dive into the evolving risk landscape, specifically, digital and cyber disruption in risk management, the key risk and compliance roles in the new finance organization, and the skills that will be needed going forward.

KPMG executives discuss:

- the evolving risks that enterprises are facing
- the digital solutions that are disrupting and modernizing the enterprise and its finance organization
- the emerging risk and compliance roles and responsibilities within the finance group and throughout the enterprise
- the skill sets that people who perform risk and compliance activities need to acquire to evolve with the new technologies
- case studies on how technology can automate and innovate the roles and responsibilities of compliance, tax, internal audit, and external audit.

By the end of this course, participants should be able to:

- identify the digital solutions that are disrupting and modernizing the enterprise and its finance organization
- recognize the emerging risk and compliance roles and responsibilities within the finance group and throughout the enterprise
- recall the skill sets that risk and compliance professionals need to acquire in order to evolve with the new technologies.

This is the sixth of six courses that make up the CFO Agenda: Digital Delivered series.

The first episode in this series presents a view of the challenges faced by today's finance organizations and how they can remain relevant by following an agenda to deal with disruption.

The second episode in this series explores extreme automation, how the rapidly changing digital landscape is impacting finance, and how finance should respond.

The third episode in this series examines organizational agility and what it takes to become an agile finance organization.

The fourth episode in this series looks at why and how finance is uniquely positioned to drive data and analytics-powered insights throughout the enterprise.

The fifth episode in this series examines why finance professionals' roles are transitioning from that of value preserver to value creator, and the new skill sets, competencies, and ways of working they need to embrace to meet their business's evolving expectations.

## ESG for CFOs: What You Need to Know

### 21-WB-103-WC

Field of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Basic

Research indicates that informed customers are more interested in buying from sustainable companies than ever before. Organizations with a reputation for having environmentally sustainable, socially responsible, and good corporate governance practices outperform their competitors.

During this webcast, KPMG executives discuss:

- the role that finance plays in driving awareness of Environmental, Social, and Governance (ESG) data and its financial value
- how to effectively measure sustainability to help demonstrate your company's commitment to ESG
- the key benefits of reporting on your organization's reputation for ESG sustainability
- the common challenges organizations face with reporting on and measuring ESG value across all three components.

By the end of this course, participants should be able to:

- identify why finance is uniquely positioned to help organizations identify, report on, and drive ESG commitments

## Financial Answers to Common Budget Issues

### 22-WB-244-TR Premium

Field of Study: Finance – 1

CPE Credits: 1.00

Level of Knowledge: Basic

A business budget estimates an organization's revenue and expenses over a specific period and drives important business decisions. A carefully crafted and constructed budget allows a business to track where it is financially. This allows for strategic, long-term planning for everything from current operating costs to potential expansion. Budgeting is vital for small-business owners because they often operate with minimal funding. Being a little bit off on earnings can have a devastating effect. This course gives a basic overview of how organizations can prevent business and financial problems due to budgeting issues.

This overview course may be appropriate for professionals at all organizational levels.

Upon successful completion of this course, the user should be able to:

- identify and mitigate budget issues.

### Financial Answers to Common Cash Flow Issues

#### 22-WB-245-TR **Premium**

Field of Study: Finance – 1

CPE Credits: 1.00

Level of Knowledge: Basic

It shocks some business owners to find out that the amount of cash a company has during the period rarely equals the revenue and expense figures listed on the income statement for the period. Net income refers to earnings of the business earned during the period after considering all the expenses incurred by the company during that period. On the other hand, cash flow refers to the net cash generated by the company during the specified period of time. Both cash flow and net income are key indicators of a company's financial health. In this course, we will be focusing on the importance and challenges of maintaining a healthy cash flow.

This overview level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

By the end of this course, participants should be able to:

- identify cash flow challenges and their solutions.

### Financing a Start Up Business

#### 22-WB-132-TR **Premium**

Field of Study: Finance

CPE Credits: 2.00

Level of Knowledge: Basic

Starting a new business, expanding an existing business or furthering the efforts of a nonprofit organization all require money. Financing any of these would be easy if there is a bank account with unlimited funds from which to draw. But, in most cases, financing is an issue with risks attached. Before one can reap the rewards of entrepreneurship, identifying the most appropriate source of financing is critical. This course explores some of the basic methods of financing a fledgling business, expansion of an existing business as well as offering some tips on finding grant funds for nonprofit ventures. This course is most beneficial to professionals new to business financing options who may be at the staff or entry level in organization but also for an experienced professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- recognize the different sources for financing a new business as well as funding business expansion
- identify the process for grant application in order to fund a nonprofit venture.

### Financial Management Basics

#### 20-WB-230-TR **Premium**

Field of Study: Finance

CPE Credits: 3.00

Level of Knowledge: Basic

The Financial Management Basics course introduces the essential elements needed to understand the financial concepts required to manage a business. It provides an in-depth explanation of strategic thinking and the basics of managing risk. The course explains the importance of managing working capital and cash management. The course describes the elements of creating a capital structure and the requirements for obtaining long – and short-term financing for the business.

Mergers and acquisitions are a component of financial management, and the course describes the key elements and types of mergers and why they are a component of business strategy and operations. Finally, the course discusses and describes the elements and techniques for operational planning and analysis, including budgeting and financial forecasting techniques. This course is appropriate for beginning staff and those new to the finance role.

By the end of this course, participants should be able to:

- identify basic principles and concepts used and applied in the financial management of a business.

### The Transition to Alternate Risk-Free Rates (RFRs)

#### 20-WB-703

Field of Study: Finance

CPE Credits: 0.50

Level of Knowledge: Basic

This course provides an overview of the transition away from the London Interbank Offering Rate (LIBOR), the impacts and challenges of transitioning to alternate risk-free rates (RFRs), and how companies can prepare for the transition.

By the end of this course, participants should be able to:

- explain the basic principles of LIBOR's history, challenges, and the case for change
- identify major phases in the global transition timeline
- describe the impact and implications of the transition on key industries and clients
- recognize the need for transition planning
- describe the focus areas organizations need to consider as part of transition planning and execution.



# Information Technology



**Premium** Courses available through a premium level subscription.

## Agile Overview

### 20-WB-306

Field of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Overview

If you are agile enough to adapt to ever-changing market trends, you might be able to deliver something truly innovative. In order to do so, that agility must be pervasive, right down to the project management method you use; this is where the Agile methodology comes in. This course provides an overview of the various Agile approaches and compares them to the traditional (waterfall) approach to help you recognize projects that may be better suited for Agile.

By the end of this course, participants should be able to:

- recognize the Agile Manifesto and Agile Principles
- identify the various Agile approaches and roles
- identify the activities involved in the Agile method
- determine where the Agile approach is better suited.

## Cyber Security to Protect Your Company and Your Clients

### 20-WB-012-TR **Premium**

Field of Study: Information Technology

CPE Credits: 2.00

Level of Knowledge: Basic

Cybercrime has become an epidemic. Hackers are ramping up the cyber war, downloading software used to attack commercial companies. Federal law enforcement officials have made clear the risks posed by cybercrime. Stolen secret government documents have the potential to place American lives at risk, and threaten the country's infrastructure and national security. This course highlights the role of government, the increasing number of laws and regulations, and leading frameworks and standards that a person or business should implement as cybersecurity controls and countermeasures. This course also describes methods and practices to safeguard company assets and data via strategic, tactical and operational management. This course is most beneficial to professionals new to cyber security who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to computer system vulnerabilities.

By the end of this course, participants should be able to:

- define the terms used in online activity and transactions
- determine the value of cyber security and the consequences of weak cyber security
- identify different types of computer crime and cyber schemes.

## Doing Business in the Cloud

### 22-WB-100-TR **Premium**

Field of Study: Information Technology – 1

CPE Credits: 1.00

Level of Knowledge: Basic

Is there a cloud in your future? What exactly is cloud computing? Designed for individuals who work or provide services for small- to mid-sized businesses, this course will explain what cloud computing is and then describe both the advantages and disadvantages of cloud computing. Discover the potential uses for the cloud in your business or other small- to mid-sized businesses. This basic level course is most beneficial to professionals new to cloud computing or with limited exposure to this topic.

By the end of this course, participants should be able to:

- assess cloud computing
- identify some of the advantages and disadvantages of cloud computing
- recognize the potential uses for the cloud in your business or other small- to mid-sized businesses.

## Internet of Things – Marketplace Trends

### 20-WB-304

Field of Study: Information Technology

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an overview of the Internet of Things (IoT) marketplace trends. In particular, this course presents a high-level overview of what IoT is, why it is significant, and potential applications within corporate environments.

By the end of this course, participants should be able to:

- define the Internet of Things (IoT)
- identify the technologies required to deliver IoT
- identify opportunities for organizations to leverage IoT
- recognize IoT use cases
- identify IoT-related risks.

### IT Fundamentals Chapter 1: An Introduction to IT

#### 20-WB-710

Field of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

This course is part of the IT Fundamentals series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within IT environments.

By the end of this course, participants should be able to:

- recognize the impact of IT on business
- explain how these concepts influence technology risks.

This course is the first of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

### IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems

#### 20-WB-711

Field of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

This course is part of the IT Fundamentals series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within an IT environment.

By the end of this course, participants should be able to:

- define what applications, databases, and operating systems are and how they are used
- explain how these concepts influence the risks to consider.

This course is the second of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

### IT Fundamentals Chapter 3: Connectivity and Networking

#### 20-WB-712

Field of Study: Information Technology

CPE Credits: 0.50

Level of Knowledge: Basic

This course is part of the IT Fundamental series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within an IT environment.

By the end of this course, participants should be able to:

- define basic concepts related to connectivity and networking
- identify risk considerations and the impact on the business.

This course is the third of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.

### Storage Strategy in the Cloud

#### 20-WB-101-TR Premium

Field of Study: Information Technology – 1

CPE Credits: 1.00

Level of Knowledge: Basic

If you work on multiple devices or from multiple locations, it is important that you have access to your data to get the job done correctly and efficiently. This course defines storage in the cloud and describes some of the uses, advantages, and disadvantages of using cloud storage. As a basic level course, it is designed to provide guidance to those learners who are new or relatively new to the world of cloud storage and provide suggestions and tips to those who are already familiar with cloud storage and all it has to offer. This course also presents issues related to an overall data protection strategy in the cloud.

By the end of this course, participants should be able to:

- assess the advantages and disadvantages of cloud storage solutions
- identify cloud storage, backup, file syncing, and disaster recovery options.

### The Impact of Dark Web and Cybersecurity in Tax and Accounting

**20-WB-229-TR** Premium

Field of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Overview

With breaches commonplace, and more of our private, personal information on the Dark Web, the way we see, hold, and exchange information is about to change. In this course, we will dive into preventative measures that organizations can take to avoid a breach. We will review the challenges of cybercrime and the Dark Web.

This overview course may be appropriate for professionals at all organizational levels.

This course is taken from a Checkpoint Learning Webinar, "The Impact of Emerging Technology on Tax and Accounting." One can only receive CPE credit for either the webinar or this online course, but not both.

By the end of this course, participants should be able to:

- recognize the technological challenges we are facing with cybersecurity and the Dark Web.

# Management Services



**Premium** Courses available through a premium level subscription.

## ESG and Internal Controls

### 21-WB-118-WC

Field of Study: Management Services – 1.5

CPE Credits: 1.50

Level of Knowledge: Basic

Over the past year, there has been increased focus on Environmental, Social & Governance (ESG) issues. As investors and rating agencies are demanding ESG reporting, the SEC and other agencies are focusing on the accuracy and transparency of disclosures as companies report on their ESG policies and practices.

There are some very clear parallels to SOX programs that companies would do well to consider as they develop internal controls related to ESG measurement and disclosure.

This course explores these similarities in light of the evolving role that internal control functions will play in the development of an organization's ESG strategy. Topics include:

- what ESG is and why it is now important to the risk function
- the changing ESG regulatory environment
- implementation approach
- internal control considerations
- example of ESG disclosures.

By the end of this course, participants should be able to:

- define the internal control considerations that factor into the development of an organization's ESG strategy.

Note: This course is based on a live webcast that took place on September 23, 2021.

## Payments 101

### 20-WB-301

Field of Study: Management Services

CPE Credits: 0.50

Level of Knowledge: Basic

This course provides a foundational understanding of the core elements of payments, how payments are defined in the marketplace, and why they are important to financial institutions.

By the end of this course, participants should be able to:

- identify basic elements, and types, of payments in today's business environment
- recognize various lenses to consider payment challenges faced by organizations
- recognize the impact of payments on an organization's bottom line
- recognize some of the most critical focus areas in the payments industry.

## ESG Fundamentals: Climate Risk Management

### 22-WB-400

Field of Study: Management Services

CPE Credits: 1.50

Level of Knowledge: Intermediate

Climate change is rapidly emerging as a threat to the stability of our financial systems. More frequent and severe weather events are damaging infrastructure and disrupting supply chains.

Transition to a lower carbon economy is bringing new policies, regulations and rapid changes to market dynamics. And some carbon-intensive companies are already facing challenges over their contributions to climate change. Together, these trends threaten to bring serious financial risks to companies and their investors, lenders and insurers.

This course provides an overview of the effect of climate change on organizations and how to manage that risk. Topics include:

- major climate risk types
- common climate risk scenarios
- emerging regulatory standards and disclosure requirements
- green financing and capital markets.

By the end of this course, participants should be able to:

- recognize the effect of climate change on organizations and how to manage that risk
- define key concepts related to climate risk management
- identify why it is important to integrate climate risk management into the enterprise risk management framework.

## ESG Fundamentals: Setting ESG Strategy

### 22-WB-402

Field of Study: Management Services (Advisory Services)

CPE Credits: 1.00

Level of Knowledge: Intermediate

For more than two decades, companies have come under increasing pressure to incorporate ESG goals in their business. An increasing body of evidence indicates that companies can both do good and do well financially, which is contributing to a record number of companies setting out on their own "ESG journeys." The first step in an ESG journey is to level set and develop your strategy. In this course you will learn the key considerations in identifying your material ESG issues, including the basics of conducting materiality and maturity assessments on your journey to improve ESG performance.

By the end of this course, participants should be able to:

- identify the stages of setting an ESG strategy
- define key considerations in conducting maturity and materiality assessments
- recognize the benefits of developing a roadmap to achieve ESG goals.

### Delegating to Financial Employees

#### 20-WB-119-TR **Premium**

Field of Study: Personal Development – 2

CPE Credits: 2.00

Level of Knowledge: Basic

Delegation is one of the most important skills a manager can possess. This course explores the reasons many managers cite for failure to delegate and provides the manager with strategies to learn to delegate. In turn, the manager will ultimately become a better manager and develop more well-rounded employees.

This course is most beneficial to professionals new to delegation and management who may be at the staff or entry level in the organization but also for a seasoned professional with limited exposure to management and delegation.

By the end of this course, participants should be able to:

- recognize the reasons many managers fail to delegate
- determine the strategies for delegating to employees
- identify when to provide feedback to the employee.

### Essential Coaching Skills

#### 21-WB-240-TR **Premium**

Field of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

Coaching is more than just managing. In fact, there are different types of styles of coaching including management coaching, performance coaching, as well as strategic human resource coaching. Each style requires unique skills to be effective. There are both direct and indirect benefits of coaching which can be rewarding for both the coach and the individual being coached. Coaching can create an effective framework for positive and productive change within an organization. An effective coaching session will be structured in a particular way with effective questioning techniques as well as an appreciation for the power of observation. This course delves into essential and effective coaching skills in order to improve communication, productivity, and efficiency in an organization. This course is most beneficial to professional new to managing a team who may be at the staff or entry level in an organization but also for a seasoned professional wanting to expand his or her exposure to coaching as a management style.

By the end of this course, participants should be able to:

- recognize the benefits of coaching
- identify effective questioning skills and describe how they are used during a coaching session.

### Introverts and Extroverts at Work

#### 20-WB-014-TR **Premium**

Field of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

Introverts and extroverts are very different. Knowing what personality traits you have and which traits belong to your coworkers can go a long way toward a productive work environment. This course will discuss the attributes of introverts and extroverts, demonstrate how to recognize the differences between the two, identify tips and techniques introverts and extroverts can use to improve their communication with each other, illustrate issues that introverts and extroverts may face related to meetings and other types of office communication, and identify strategies introverts and extroverts can use to resolve office conflict and management issues.

Another personality type is the ambivert, which is described and defined in this course. This course will benefit not only professionals new to managing people at the staff or entry level of an organization, but also seasoned professionals with limited exposure to management techniques.

By the end of this course, participants should be able to:

- recognize the differences between introverts and extroverts
- identify tips and techniques introverts and extroverts can use to improve their communication with each other
- recognize issues that introverts and extroverts may face related to meetings and other types of office communication
- identify strategies introverts and extroverts can use to resolve office conflict and management issues.

### Leading Inclusive Teams

#### 22-WB-405

Field of Study: Personal Development – 1

CPE Credits: 1.00

Level of Knowledge: Basic

Harnessing the power of diversity within a team requires mindful inclusion to cultivate team members' unique attributes and promote a culture where everyone contributes at their highest level. When done effectively, the outcome of inclusive teams is innovative, value-added intellectual capital. Learn how to engage talent equitably to support cognitive diversity and model inclusive leadership.

By the end of this course, participants should be able to:

- recall the components needed to lead a successful inclusive team.

Note: This course is based on a live session that took place on November 18, 2021.

### Meetings that Matter

#### 21-WB-002-TR **Premium**

Field of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

Look back at the meetings you have conducted or attended in the past couple of weeks. Think about any conference calls you were involved in recently. Were they productive, worthwhile components of your workday? Did they matter?

If you are responsible for scheduling, conducting, or participating in any type of meeting, take some steps to make it more valuable for you and the other attendees.

This course provides insight into holding effective meetings. It provides tips on preparing for and leading a meeting. In addition, it provides alternatives to the typical meeting in order to best use the time available. Follow the suggestions in this course to develop meetings that matter.

By the end of this course, participants should be able to:

- identify the pros and cons of scheduling a meeting
- recognize the components of a worthwhile meeting
- identify additional collaboration tools.

### Moral Leadership and Character Development Updated!

#### 21-WB-224-TR **Premium**

Field of Study: Personal Development

CPE Credits: 5.00

Level of Knowledge: Basic

During the past decade, many corporate leaders have participated in fraudulent activities, and the size of many scandals has been surprising. These revelations of corporate wrongdoing are very disheartening to a society that is built on a foundation of honesty and trust. In this course, you will examine personal character, the impact organizations have on character development, and the impact of moral leadership on organizations.

By the end of this course, participants should be able to:

- recognize moral character
- determine character development
- identify ways to measure and predict honesty
- recognize moral leadership
- determine morality in organizations.

### Negotiating Skills for CPAs

#### 16-WB-013-TR **Premium**

Field of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

Skillfully conducted negotiations achieve better results. CPAs are often placed in the uncomfortable position of negotiating on behalf of their company or firm; therefore, it is essential that all CPAs are equipped with sophisticated, yet practical skills for winning negotiations while preserving relationships. This is particularly true in our current difficult and competitive business climate in which all parties in a negotiation tend to be unusually stressed. The focus will be on helping you become more strategic and productive in negotiations, which in turn should reduce your anxiety level. To accomplish this, the course will provide basic tools and suggest proven techniques that you can use immediately.

Upon successful completion of Negotiating Skills for CPAs, the user should be able to:

- identify behavioral models for conflict situation
- recognize basic negotiating principles
- recognize BATNA
- recognize types of effective and useful questions.

### Sketchnoting – Visual Notes for Effective Meetings and Training Sessions Updated!

#### 21-WB-020-TR **Premium**

Field of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Overview

This fun and simple course explains the concept and techniques of sketchnoting as a method of taking notes. Techniques in this course are based on studies that prove that learners improve memory and recall by combining verbal and nonverbal information with images.

Sketchnoting is as simple as doodling and does not require artistic skills. The professional who attends meetings, training sessions, conferences, or who reads professional literature can benefit from learning how to sketch note. The tools needed are readily available, and the techniques employed are as basic as being able to draw a square, triangle, rectangle, lines, and dots.

No longer must legal pads be filled with paragraphs and lists as take-aways from speaker presentations. Slide decks of presentations, filled with information that is not applicable, are unnecessary. Keeping it simple, and learning to listen effectively to pick out just the important information, is a skill that can be mastered and applied. Sketchnoting, a great alternative to other forms of recording presentation information, enables recall and the sharing of key topics.

This basic-level course is most beneficial to professionals new to creatively taking notes who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- recognize the value of taking visual notes in the form of basic images connected with simple shapes
- identify techniques to create effective notes from training sessions, conferences, presentations, meetings, and professional literature.



# Regulatory Ethics



**Premium** Courses available through a premium level subscription.

## 2022 Ethics for Tennessee CPAs

**21-WB-228-TR** **Premium**

Field of Study: Regulatory Ethics – 2

CPE Credits: 2.00

Level of Knowledge: Overview

2021 Ethics for Tennessee CPAs has been created solely from materials provided by the Tennessee Accountancy Board. This course designed to meet the biennial ethics requirement for Tennessee CPAs renewing their licenses.

The course covers topics prescribed by the Tennessee Accountancy Board in their state-specific ethics outline and course materials. In addition to meeting the Accountancy Board requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas as well as giving guidance on the laws, rules, and regulations that govern the CPA profession as well as the practical application of these rules in the daily operation of their businesses.

NOTE: This course is good through 03/31/2022 and must be completed by that date.

By the end of this course, participants should be able to:

- describe the Tennessee Board of Accountancy and its support staff, and outline recent and anticipated changes that affect Tennessee CPAs
- describe Tennessee rules and laws required for accounting licensure by the Tennessee State Board of Accountancy
- analyze and assess ethical situations and apply Tennessee rules and laws as appropriate to choose the best solution to the situation.

## 2022 Personal and Professional Ethics for Louisiana CPAs

**22-WB-206-TR** **Premium**

Field of Study: Regulatory Ethics – 3

CPE Credits: 3.00

Level of Knowledge: Overview

2022 Personal and Professional Ethics for Louisiana CPAs is designed to meet the ethics requirement for Louisiana CPAs renewing their licenses. This course begins with a presentation of ethics and ethical reasoning, designed to help participants better understand the impact ethics and ethical reasoning has on their personal life and professional career. The next section of the course material focuses on the Louisiana Rules of Professional Conduct. The final section of the course is a presentation of the AICPA Code of Professional Conduct.

IMPORTANT NOTE: This course has been approved by the Louisiana State Board of Certified Public Accountants for the 2022 reporting period.

By the end of this course, participants should be able to:

- identify and discuss ways in which CPAs can go about achieving and maintaining high standards of ethical conduct
- examine the concepts of ethics and ethical reasoning and demonstrate the impact these concepts have on CPAs and the work they perform
- present and discuss the core values of the profession (integrity, objectivity, and independence) from both an ethical and rules-based point of view
- emphasize the responsibilities of CPAs to maintain and honor the public's trust
- clarify and demonstrate the manner in which the Rules of Professional conduct are intended to be applied by CPAs in a variety of professional situations
- discuss, through case analysis, the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers.

### 2022 Personal and Professional Ethics for Texas CPAs

#### 22-WB-218-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course is approved by the TSBPA to meet the requirements for ethical training. An individual applying for certification must complete a board approved ethics course no more than six months prior to submission of the application. Proof of completion of this course must be submitted with the application. Beginning on January 1, 2005, every licensee must take an ethics course that has been approved by the board, every two years. This course has been recently revised to include the most up-to-date changes in the Rules of Professional Conduct issued by the Texas State Board of Public Accountancy. In addition, this course contains enhanced coverage of important issues impacting the Rules of Professional Conduct as well as additional improvements in both form and content.

By the end of this course, participants should be able to:

- identify and discuss ways in which CPAs can go about achieving and maintaining high standards of ethical conduct
- examine the concepts of ethics and ethical reasoning and demonstrate the impact these concepts have on CPAs and the work they perform
- present and discuss the core values of the profession integrity, objectivity, and independence from both an ethical and rules-based point of view
- emphasize the responsibilities of CPAs to maintain and honor the public's trust
- clarify and demonstrate the manner in which the rules of professional conduct are intended to be applied by CPAs in a variety of professional situations
- discuss, through case analysis, the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers.

### 2022 Personal and Professional Ethics for Texas CPAs (Video)

#### 22-WB-006-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course is approved by the TSBPA to meet the requirements for ethical training. An individual applying for certification must complete a board approved ethics course no more than six months prior to submission of the application. Proof of completion of this course must be submitted with the application. Beginning on January 1, 2005, every licensee must take an ethics course that has been approved by the board, every two years. This course has been recently revised to include the most up-to-date changes in the Rules of Professional Conduct issued by the Texas State Board of Public Accountancy. In addition, this course contains enhanced coverage of important issues impacting the Rules of Professional Conduct as well as additional improvements in both form and content.

By the end of this course, participants should be able to:

- identify and discuss ways in which CPAs can go about achieving and maintaining high standards of ethical conduct
- examine the concepts of ethics and ethical reasoning and demonstrate the impact these concepts have on CPAs and the work they perform
- present and discuss the core values of the profession integrity, objectivity, and independence from both an ethical and rules-based point of view
- emphasize the responsibilities of CPAs to maintain and honor the public's trust
- discuss, through case analysis, the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers.

### 2023 Ethics for Virginia CPAs New!

#### 23-WB-001-TR Premium

Field of Study: Regulatory Ethics – 2

CPE Credits: 2.00

Level of Knowledge: Overview

This course must be completed by January 31, 2024. 2023 Ethics for Virginia CPAs is designed to meet the annual ethics requirement for Virginia CPAs renewing their licenses. In addition to meeting the VBOA requirements, this course is designed to update CPAs on regulatory developments, provide guidance regarding the relevance of those laws, rules, and regulations for their areas of interest and/or practice, and provoke thought and discussion among CPAs on the role and practical application of ethics within the profession. IMPORTANT NOTE: The VBOA video on page 5 of this course is required viewing; to successfully complete this course, you must watch this video.

By the end of this course, participants should be able to:

- explain the importance of ethics
- recognize rules and regulations that guide the profession in the state of Virginia
- recall the AICPA Code of Professional Conduct as it relates to independence, integrity and objectivity, general standards, and acts discreditable
- recite the basic steps for the Conceptual Framework
- apply the Conceptual Framework to real life scenarios and ethical dilemmas.

### 2023 Ethics for Washington CPAs Updated!

#### 23-WB-205-TR Premium

Field of Study: Regulatory Ethics – 4

CPE Credits: 4.00

Level of Knowledge: Overview

2023 Ethics for Washington CPAs is designed to meet the triennial ethics requirement for Washington CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam. IMPORTANT NOTE: This course must be completed by 12/31/2023.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct and apply it to real life situations
- discuss the Washington State Board of Accountancy Laws and Rules and apply them to real life situations.

### California Rules and Regulations

#### 20-WB-207-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

California Rules and Regulations is designed to meet the Regulatory Review requirement, which must be completed every six years, for California CPAs renewing their licenses. The course covers a review of the current California Accountancy Act, a review of the current California Board of Accountancy Regulations, a discussion on how the specified articles relate to the practice of public accountancy in California, and a review of historic and recent disciplinary actions taken by the Board. In addition to meeting the Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas. This course includes video clips to demonstrate role plays, to explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- apply the California Code of Regulations.

### Colorado Rules and Regulations Updated!

#### 21-WB-208-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

Colorado Rules and Regulations is designed to qualify as a Colorado Rules and Regulations course, as defined by the Colorado State Board of Accountancy, which is required for initial licensees. In addition, Colorado Rules and Regulations is designed to meet a portion of Colorado's regulatory and Board biennial ethics requirements for CPAs.

The course covers a review of the current Colorado Accountants Practice Act, a review of the current Colorado State Board of Accountancy Rules and Regulations, and a discussion of how the specified articles relate to the practice of public accountancy in Colorado.

By the end of this course, participants should be able to:

- discuss the Colorado Accountants Practice Act
- discuss the Colorado Accountancy Rules and Regulations
- discuss the Colorado State Board of Accountancy Policies.

### Ethics – General Standards Updated!

#### 21-WB-227-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

This interactive self-study course covers the topics of general standards, adherence to GAAP, and acts discreditable as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate, and respond appropriately to ethical dilemmas. This course has been designed specifically to meet all or a portion of the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Missouri, Montana, and South Carolina.

This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics – General Standards and Acts Discreditable New!

#### 23-WB-227-TR Premium

Field of Study: Regulatory Ethics – 2

CPE Credits: 2.00

Level of Knowledge: Overview

This interactive self-study course covers the topics of general standards, adherence to GAAP and acts discreditable as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate and respond appropriately to ethical dilemmas.

This course has been designed specifically to meet all or a portion of the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Missouri, Montana, North Carolina, and South Carolina.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations.

### Ethics – Integrity and Objectivity Updated!

#### 23-WB-256-TR Premium

Field of Study: Regulatory Ethics – 1

CPE Credits: 1.00

Level of Knowledge: Overview

This interactive self-study course covers the topics of integrity and objectivity as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate and respond appropriately to ethical dilemmas.

This course has been designed specifically to meet all or a portion of the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Missouri, Montana, North Carolina, and South Carolina.

By the end of this course, participants should be able to:

- discuss the implications of integrity and objectivity for the CPA.

### Ethics for California CPAs Updated!

#### 21-WB-005-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for California CPAs is designed to meet the biennial ethics requirement for California CPAs renewing their licenses. The course covers the areas of independence, integrity, objectivity, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as giving guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for Connecticut CPAs Updated!

#### 21-WB-209-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Connecticut CPAs is designed to meet the triennial ethics requirement for Connecticut CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the Connecticut Rules of Professional Conduct
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for CPAs Updated!

#### 21-WB-002-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct. The course covers the areas of independence, integrity, objectivity, general standards, adherence to GAAP, and acts discreditable.

This course has been designed specifically to meet the ethics requirements for RENEWING CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Alaska, Colorado, District of Columbia, Georgia, Guam, Idaho, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Minnesota, Nebraska, Nevada, New Mexico, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, and West Virginia.

SPECIAL NOTE PERTAINING TO ARKANSAS CPAs: Your requirements include a one-hour course that is offered ONLY by your state board and is NOT covered in this course.

SPECIAL NOTE PERTAINING TO IDAHO CPAs: This course does NOT fulfill the first-year Idaho State Specific Ethics requirement.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for CPAs and Tax Professionals Updated!

#### 21-WB-204-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct and Treasury Department Circular 230. The course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession as well as help the tax professional understand (1) the rules and regulations governing the tax profession and (2) the practical application of these rules in the daily operation of their businesses.

This course has been designed specifically to meet the ethics requirements for RENEWING CPAs for the Boards of Accountancy in the following states or jurisdictions: Alabama, Alaska, Colorado, District of Columbia, Georgia, Guam, Idaho, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Minnesota, Nebraska, Nevada, New Mexico, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, and West Virginia.

IMPORTANT NOTE: This course is NOT accredited for IRS professionals (EAs or AFSP).

SPECIAL NOTE PERTAINING TO ARKANSAS CPAs: Your requirements include a one-hour course that is offered ONLY by your state board and is NOT covered in this course.

SPECIAL NOTE PERTAINING TO IDAHO CPAs: This course does NOT fulfill the first-year Idaho State Specific Ethics requirement.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss Treasury Department Circular No. 230
- apply Treasury Department Circular No. 230 to real-life situations.

### Ethics for Delaware CPAs

#### 21-WB-210-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course has been approved by the Delaware State Board of Accountancy and must be completed by 6/30/2023. Ethics for Delaware CPAs is designed to meet the biennial ethics requirement for Delaware CPAs renewing their licenses.

The course covers the areas of independence, integrity, and objectivity, as well as the Delaware rules and regulations governing CPAs. In addition to meeting the State Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas; give guidance on the laws, rules, and regulations that govern the CPA profession; and examine the practical application of these rules in the daily operation of their businesses.

This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct and apply the AICPA Code of Professional Conduct to real-life situations
- discuss the Delaware Administrative Code and apply the Code to real-life situations.

### Ethics for Mississippi CPAs

#### 20-WB-211-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Mississippi CPAs is designed to meet the triennial ethics requirement for Mississippi CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Public Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the Mississippi Public Accountancy Statutes, and Rules and Regulations
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for New Hampshire CPAs Updated!

#### 21-WB-212-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for New Hampshire CPAs is designed to meet the triennial ethics requirement for New Hampshire CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the New Hampshire Code of Administrative Rules
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for New York CPAs Updated!

#### 21-WB-003-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for New York CPAs is designed to meet the triennial ethics requirement for New York CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Public Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the New York Office of the Professions Laws, Rules and Regulations
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for Ohio CPAs Updated!

#### 21-WB-213-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 3.00

Level of Knowledge: Overview

Ethics for Ohio CPAs is designed to meet the triennial ethics requirement for Ohio CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity. In addition to meeting the Accountancy Board requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and on the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the Ohio Administrative Code
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

### Ethics for Tax Professionals Updated!

#### 21-WB-226-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This interactive self-study course is designed to help the tax professional understand the rules and regulations governing the tax profession and the practical application of these rules in the daily operation of their businesses. The course illustrates the compliance requirements of Treasury Department Circular 230 as it applies to Enrolled Agents, Registered Tax Return Preparers (RTRPs), CPAs, and attorneys in their practice before the Internal Revenue Service.

This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss Treasury Department Circular No. 230
- apply Treasury Department Circular No. 230 to real-life situations.

### Ethics for Utah CPAs New!

#### 23-WB-214-TR Premium

Field of Study: Regulatory Ethics – 4

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Utah CPAs is designed to meet the biennial ethics requirement for Utah CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

By the end of this course, participants should be able to:

- discuss the Utah statutes and rules governing CPAs
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations.

### Ethics for Vermont CPAs New!

#### 23-WB-215-TR Premium

Field of Study: Regulatory Ethics – 4

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Vermont CPAs is designed to meet the biennial ethics requirement for Vermont CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Public Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the Vermont Administrative Rules
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations.

### Ethics for Wyoming CPAs

#### 20-WB-216-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Wyoming CPAs has been reviewed and approved by the Wyoming Board of Certified Public Accountants and is designed to meet the triennial ethics requirement for Wyoming CPAs renewing their licenses. In addition to covering the Wyoming Statutes and Board Rules and meeting the Wyoming Board's requirements, the course covers the areas of independence, integrity and objectivity, and it is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as giving guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss and apply the Wyoming Statutes and Board Rules.

### Independence, Integrity, and Objectivity Updated!

#### 21-WB-027-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This interactive self-study course covers the topics of independence, integrity, and objectivity as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate, and respond appropriately to ethical dilemmas. This course has been designed specifically to meet all or a portion of the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Montana, and South Carolina. This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

By the end of this course, participants should be able to:

- discuss the implications of independence for the CPA.



### Oregon Rules and Regulations Updated!

#### 21-WB-217-TR Premium

Field of Study: Regulatory Ethics – 4

CPE Credits: 4.00

Level of Knowledge: Overview

Oregon Rules and Regulations is designed to meet the regulatory requirement for new licensees in Oregon and the biennial ethics requirement for Oregon CPAs renewing their licenses.

The course covers a review of the current Oregon Revised Statutes and Administrative Rules; a review of the Code of Professional Conduct adopted by the Board; examples of issues or situations that require a licensee to understand relevant statutes and rules; and an overview of recent case law pertaining to ethics and professional responsibilities of the accounting profession.

This interactive self-study course also offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct, covering the areas of independence, integrity, and objectivity. In addition to meeting the Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas.

By the end of this course, participants should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss the Oregon Revised Statutes and Administrative Rules
- discuss the Code of Professional Conduct adopted by the Board
- apply the laws, rules, and regulations to real-life situations.

### Personal and Professional Ethics for Florida CPAs

#### 21-WB-007-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Basic

This course has been approved by the Florida Board and is good for the two-year period ending June 30, 2023. Personal and Professional Ethics for Florida CPAs is designed to meet the biennial ethics requirement for Florida CPAs renewing their licenses. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

Ethical behavior involves more than mere knowledge of right and wrong. It also involves the motivation to alter inappropriate behavior. Thus, an ethics course is only as good as its potential to motivate participants to think about their behavior and make changes to that behavior when necessary.

The course begins with a presentation on ethics and ethical reasoning. This material is designed to help participants better understand the impact ethics and ethical reasoning have on their personal lives and professional careers. The course is also designed to help participants recognize the need to make a periodic assessment of their behavior.

By the end of this course, participants should be able to:

- identify ways CPAs can achieve and maintain high standards of ethical conduct by examining the concepts of ethics and ethical reasoning, and demonstrating the impact these concepts have on CPAs and the work they perform
- recognize the core values of the profession (integrity, objectivity, and independence) from both an ethical and a rules-based point of view, emphasizing the responsibilities of CPAs to maintain and honor the public's trust
- demonstrate the manner in which the AICPA Rules of Professional Ethics and Conduct are intended to be applied by CPAs in a variety of professional situations, discussing (through case analysis) the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers
- identify the Florida Administrative Code, Regulations, and Rules governing Florida CPA licensees, and apply the code, regulations, and rules to real-life situations.

### Professional Ethics for Arizona CPAs – 2 hours

#### 21-WB-220-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

Professional Ethics for Arizona CPAs 2-hour version is designed to assist out-of-state CPAs in meeting the Arizona ethics CPE requirement.

Please note: It is the CPA's responsibility to assure that the remaining two hours of the four-hour ethics CPE requirement conform to the Arizona regulations for continuing professional education.

By the end of this course, participants should be able to:

- identify key elements of the AICPA Code of Professional Conduct involved in ethical decision-making
- apply selected provisions of the Code, including objectivity, due care, compliance with standards, and competence
- apply ethics standards to practical situations
- apply the conceptual framework approach in the analysis and resolution of ethical dilemmas
- fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.

### Professional Ethics for Arizona CPAs

#### 21-WB-219-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Professional Ethics for Arizona CPAs is designed to meet the biennial ethics CPE requirement for Arizona CPAs renewing their licenses. In addition to meeting State Board of Accountancy requirements, the course also includes materials to increase the CPA's understanding of ethics and enhance the learner's sensitivity toward accounting ethical issues and dilemmas that CPAs may face.

By the end of this course, participants should be able to:

- identify key elements of the AICPA Code of Professional Conduct involved in ethical decision-making
- apply selected provisions of the Code, including objectivity, due care, compliance with standards, and competence
- apply ethics standards to practical situations
- apply the conceptual framework approach in the analysis and resolution of ethical dilemmas
- fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.

### Professional Ethics for Hawaii CPAs

#### 21-WB-221-TR Premium

Field of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Professional Ethics for Hawaii CPAs is designed to meet the biennial ethics CPE requirement for Hawaii CPAs renewing their licenses. In addition to meeting State Board of Accountancy requirements, the course also includes materials to increase the CPA's understanding of ethics and enhance sensitivity toward accounting ethical issues and dilemmas.

By the end of this course, participants should be able to:

- identify key elements of the AICPA Code of Professional Conduct involved in ethical decision-making
- apply selected provisions of the Code, including objectivity, due care, compliance with standards, and competence
- apply ethics standards to practical situations
- fulfill responsibilities described in the Hawaii State Board and AICPA professional ethical standards.

# Specialized Knowledge



**Premium** Courses available through a premium level subscription.

## ESG Value Creation New!

### 22-WB-403

Field of Study: Specialized Knowledge – 1

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an introduction to the concept of ESG value creation and explains the core business case for ESG investment. Over the past decade, ESG performance has become both a business imperative and a source of competitive advantage. In this course, we discuss the key drivers that are leading businesses to increase their focus on ESG as well as the central idea of ESG value creation: the integrated bottom line. This concept describes how businesses, through multiple avenues, can use ESG to enhance their profitability.

By the end of this course, participants should be able to:

- define ESG value creation and identify the business case for why it matters
- recognize the concept of the integrated bottom line and its benefits
- identify the external forces driving opportunities for ESG value creation.

## Introduction to Anti-Money Laundering

### 20-WB-403

Field of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides a background for an effective anti-money laundering (AML) and sanctions program. In particular, it presents the five pillars of the AML Program, industry best practices, and recent enforcement actions.

By the end of this course, participants should be able to:

- recall what money laundering is, including the three stages of money laundering
- identify the AML regulatory landscape and regulatory requirements
- recognize the key elements of an effective AML compliance program
- recall the consequences of noncompliance with AML requirements.

## Introduction to Decarbonizing Business New!

### 22-WB-404

Field of Study: Specialized Knowledge – 1

CPE Credits: 1.00

Level of Knowledge: Basic

Global warming results from the emission of greenhouse gases into the atmosphere. Counteracting these effects will require shifting to renewably powered energy; electrifying transport, heating and industrial processes; and making investments in initiatives to draw down carbon dioxide and other greenhouse gases from the atmosphere.

This course covers the basics of business decarbonization, including the following topics:

- disruptive energy transitions and the science of climate change and carbon budgets
- decarbonization as a business imperative to reduce the global damage from climate destabilization and the risk of climate catastrophe
- the two fundamental strategies driving decarbonization at the enterprise level: shifts to renewably powered energy and transport and investments in carbon markets that reduce greenhouse gasses
- the link between science-based goals like net-zero and profitable business strategy.

By the end of this course, participants should be able to:

- recognize what decarbonization means and its implications for various business sectors
- identify the basics of climate science and the business risks and opportunities represented by climate change
- identify the three key steps in the decarbonization roadmap: shifting to renewable power, electrifying everything and offsetting carbon emissions
- recognize the business case for a rapid shift to renewable power, electrifying everything and the importance of carbon offsets, credits and markets.

### Introduction to Securities Brokers and Dealers

#### 22-WB-020-TR **Premium**

Field of Study: Specialized Knowledge – 4

CPE Credits: 4.00

Level of Knowledge: Basic

Find out about securities brokers and dealers, their functions, and how the various regulatory acts affect their activities. This fundamentals course will answer all of your questions and give you a comprehensive view of this key topic.

By the end of this course, participants should be able to:

- identify the business reasons for and the activities of brokers and dealers in securities
- recognize how various regulatory acts affect the activities of broker/dealers
- identify customer accounts, firm trading, and reporting of broker/dealers' operations
- identify the key differences between auditing a broker/dealer and any other commercial enterprise.

### Introduction to the Food and Beverage Industry Updated!

#### 22-WB-017-TR **Premium**

Field of Study: Specialized Knowledge – 5

CPE Credits: 5.00

Level of Knowledge: Intermediate

This course dives deep into the food and beverage industry. This course is most beneficial to professionals new to the food and beverage industry who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this subject.

By the end of this course, participants should be able to:

- recognize common marketing techniques used by the industry
- identify agencies that regulate food and beverage industries
- determine the new sources of competition in the industry
- associate unique food and beverage company issues with corresponding accounting and auditing standards.

### Introduction to the Health Care Industry

#### 20-WB-032-TR **Premium**

Field of Study: Specialized Knowledge

CPE Credits: 8.00

Level of Knowledge: Basic

Explore the seven types of health care entities and the accounting and reporting for each type. Learn about the financial statements; identify the various revenue sources and special accounts specific to health care providers; examine the balance sheet and importance of patient receivables and settlement accounts; summarize the guidance and the effects of FASB Accounting Standards Update (ASU) No. 2014-09, Revenue from Contracts with Customers (Topic 606), which provides a framework for addressing revenue recognition issues and replaces existing revenue recognition guidance in current U.S. generally accepted accounting principles; and understand audit considerations, as well as specifics about financial and operational analysis.

Describe GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which directly incorporates into GASB's authoritative literature for governmental entities certain pronouncements issued by FASB and its predecessors on or before November 30, 1989. A set of financial statements and footnotes for Sample Hospital will illustrate the accounting and reporting practices discussed in this course.

This course is most beneficial to professionals new to the health care industry who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this subject.

Upon successful completion of this course, participants should be able to:

- discuss an overview of the health care organization
- list characteristics of health care organizations
- identify revenues, expenses, gains, and other support for health care providers
- account and report for health care providers
- account and report for CCRCs and providers of prepaid health care services
- review financial and operational analysis
- identify audit considerations.

# Taxes



**Premium** Courses available through a premium level subscription.

## Introduction to the Pharmaceutical Industry

**21-WB-035-TR** **Premium**

Field of Study: Specialized Knowledge

CPE Credits: 6.00

Level of Knowledge: Basic

Learn about the pharmaceutical industry, including a general background of the industry, how products are made and approved, and business risks specific to this sector. Also discussed are the manners in which technology and advanced product development methods are changing the way pharmaceuticals are developed. Further, this course presents the peculiarities to planning and conducting the audit of an entity in the pharmaceutical industry, followed by tax planning issues.

This basic-level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this topic.

By the end of this course, participants should be able to:

- recognize entities and regulations in the pharmaceutical industries
- identify the FDA regulations, and regulations specific to the U.S., as well as from a global perspective
- determine audit planning risk and book-to-tax differences
- recognize audit and tax planning issues for pharmaceutical entities.

## Controlled Foreign Corporation Qualification

**20-WB-0075**

Field of Study: Taxes

CPE Credits: 1.00

Level of Knowledge: Overview

This course covers the basics of Controlled Foreign Corporation (CFC) Qualification.

By the end of this course, participants should be able to:

- recall the different ways a CFC can be subject to federal tax
- list the criteria for U.S. Shareholder status
- identify why it matters if you are a U.S. Shareholder
- define “controlled foreign corporation.”

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