KPMG Japan
Profile

Our Services
KPMG Japan supports a wide range of corporate activities to meet clients’ needs through an integrated structure providing Audit, Tax and Advisory services.

KPMG Japan represents a group of seven KPMG member firms, providing Audit, Tax and Advisory services in Japan. We are committed to providing high-quality and value-added services to meet our clients’ complex management needs through the seamless collaboration and enhancement of our professionals’ expertise and knowledge as well as our global KPMG network.

Audit  
Tax  
Advisory

Management Consulting  
Risk Consulting

Industry

Automotive • Banking • Building & Construction • Capital Markets  
Diversified Industries • Energy • Financial Services • Food, Drink & Consumer Goods  
Government & Public Sector • Healthcare • Infrastructure • Insurance  
Investment Management • Life Sciences • Media • Mining • Private Equity  
Real Estate • Retail • Technology • Telecommunications • Transport & Logistics
KPMG is a global network of professional firms providing Audit, Tax and Advisory services formed in 1987 with the merger of Peat Marwick International (PMI) and Klynveld Main Goerdeler (KMG) and their respective member firms. We operate in 155 countries and have more than 174,000 people working in member firms around the world.

The independent member firms of the KPMG network are affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. Each KPMG firm is a legally distinct and separate entity and describes itself as such.
Audit and Assurance

KPMG AZSA delivers Audit and Assurance services based on a uniform quality control system at three primary offices: Tokyo (our headquarters), Osaka, and Nagoya. We use the latest KPMG Audit Methodology (KAM) uniformly applied by KPMG offices worldwide, to provide audits that meet KPMG’s strict global standards for quality.

Statutory Audit
- Audit under the Financial Instruments and Exchange Act
- Audit under the Companies Act
- Audit of Financial Statements prepared in accordance with the International Financial Reporting Standards (IFRS)
- Audit of Financial Statements under SEC Standards
- Incorporated Administrative Agency Audit
- Incorporated Educational Institution Audit
- Credit Union, Workers’ Credit Union, Credit Cooperative Audit
- Labor Union Audit
- Investment Limited Partnership (LPS) Audit
- Special Purpose Company (SPC) Audit

Non Statutory Audit
- Financial Statement Audits of Companies to which Statutory Audits are not applicable
- Audit substantially in accordance with the Financial Instruments and Exchange Act for the purpose of Public Offering
- Audit of Financial Statements prepared in accordance with Special Purpose Framework
- Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement

Assurance
- Assurance Engagements other than Audits or Reviews of Historical Financial Information
- Assurance Engagements on Controls at a Service Organization

Initial Public Offering (IPO) Advisory
- IPO Advisory
- Venture Advisory
- Global Innovation Advisory
- Asia Listing Advisory
KPMG’s tax services are tailored to meet our clients’ specific commercial and business needs. By fully utilizing our global network, KPMG offers a team of professionals with a broad range of expertise and experience that can cater for all our clients’ requirements.
International Tax Services
- Tax advice on outbound investments
- Global tax strategy advice
- Effective utilization of overseas holding and operating companies
- Dealing with tax haven-related issues
- Foreign tax credit planning
- Tax advice with respect to inbound investments

Domestic Tax Services
- Tax return preparation services
- Feasibility studies and support with documentation and assistance with respect to filing consolidated tax returns
- Assistance with advance ruling requests
- Assistance with all aspect of tax audits
- Support for tax appeals and litigation

M&A
- M&A MBO/LBO tax structuring advice
- Tax advice for mergers/acquisitions and other corporate reorganizations
- Tax due diligence in relation to mergers and acquisitions
- Due diligence and tax structuring advice in relation to offshore acquisitions

Corporate Reorganizations/Rehabilitation
- Onshore and offshore reorganizations
- Formulate strategies for corporate reorganizations
- Formulate strategies for business restructuring
- Tax due diligence in relation to business restructuring

Real Estate
- Structuring of inbound real estate investments
- Structuring of outbound real estate investments
- J-REITs, public and private real estate funds
- Formulate strategies for asset-backed securitization
- Formulate strategies for renewable energy
- Structures to use for investment in infrastructure/PFI

Securitization/Leasing
- Securitization structuring for financing and off balance sheet transactions
- Structuring of trusts, partnerships and other investment vehicles
- Tax advice on leases for large-scale moveable assets and cross border lease transactions

Transfer Pricing
- Analysis of transfer pricing risks and related planning
- Advance Pricing Agreements
- Support for transfer pricing audits
- Facilitation and assistance with competent authority negotiations
- Transfer pricing documentation
- BEPS

Financial
- Tax services to financial institutions (banks, securities, insurers, etc.)
- Tax advice on domestic/overseas investments by financial institutions
- Tax advice with respect to financial instruments

Technology
- Tax services for Internet related businesses
- Tax services for social media, game companies, etc.

Customs Duty/Indirect Tax Services
- Rationalization of group-wide supply chain
- IT solution for indirect tax procedures
- IT tool for certification of origin under FTA
- Assistance with post-entry customs audits
- Advice on customs valuations (especially where subsequent transfer price adjustments are expected), customs classification

Global Mobility
- Preparation of Japanese/US income tax returns
- Develop compensation strategies and benefits planning and reporting for international employees
- Tax advice on equity compensation plans such as stock options
- Individual income tax advice including on tax treaties and social security issues
- Global coordination and support for international assignees

Outsourcing
- Bookkeeping, preparation of statement of accounts and financial reports
- Payments, cash management
- Payroll, social insurance administration
- Calculation of hypothetical tax for employees on overseas assignment
- Advice on labor procedures and setting of employment rules
- Support for establishing a corporation or a branch

Public/Medical Sector
- Tax advice for independent administrative agencies, national university corporations
- Tax advice for incorporated associations and educational corporations etc.
- Advisory services for medical related corporations

Small and Medium Sized Companies (SMEs)
- Monthly calculations and filing of various tax returns for domestic corporations
- Advice on business succession/return filing for inheritances and gift taxes
- Support around capital policy and appraisal of shares for family owned businesses
We support globalization of Japanese companies by utilizing our global network and abundant experience of cross border projects. We also support a variety of corporate transformations and implementation of projects from strategies to IT.

**Management Consulting**

- **Strategy & Operations**
  - Business Strategy Planning
  - Alliance Strategy Planning
  - Market Entry Strategy Planning (Market/Competitor Analysis)
  - Post Merger Integration (PMI)
  - Customer Relationship Management
  - Marketing Management
  - Channel Strategy
  - Supply Chain Management
  - Operational Transformation
  - Change Management
  - Post Merger Integration Business Process Design Support
  - Outsourcing Planning/Execution Support
  - Shared Service Planning/Execution Support
  - Cost Optimization
  - Procurement Process Optimization
  - Large Scale Program/Project Management

- **People & Change**
  - Behavioral Change Management
  - Organizational Development
  - HR Optimization
  - Workforce Optimization
  - Talent Development

**Financial Management**

- Financial Strategy/Transformation
- Financial Management Support
- Accounting/Financial Process Optimization

**IT Advisory**

- IT Strategy/IT Investment
- IT Governance & Program Management
- IT Planning & Architecture Design
- Digital Business Enablement
- Enterprise Solution Implementation

**Deal Advisory**

- **Corporate Finance**
  - M&A Advisory
  - Valuation
  - Purchase Price Allocation
  - Impairment Test for Accounting Purposes
  - Building or Verification of Financial Models

- **Transaction Services**
  - Due Diligence (Financial, Business, Operation, IT, HR, etc)
  - Sell-side Due Diligence
  - Business Integration and Separation
  - IT Deal Advisory
  - Integration Guiding Principles
  - Supply Chain Integration
  - Post-Deal Performance Improvement

- **Strategy**
  - Business Portfolio Management
  - Business and M&A Strategy
  - Market Entry Strategy
  - Synergy Creation
  - Feasibility Study/Operating Model Development
  - Med-term Business Plan Development
  - Business Model Restructuring
  - Corporate Governance Optimization

Our three service groups – Management Consulting, Deal Advisory and Risk Consulting – comprising professionals with expertise in their respective industries, assist companies in improving their corporate values through our global network.
respond to drastic changes in the business environment in a prompt and flexible manner and achieve true global management.

**Risk Consulting**

We support promotion and improvement of initiatives relating to enterprise groups’ governance, risks and compliance with regulations in order to meet various stakeholders’ expectations, fulfill management’s accountability and enhance business sustainability.

**Restructuring**
- Business Revitalization and Reorganization
- Financial Restructuring
- Operational Restructuring
- Distressed M&A Advisory
- Advisory for Legal Proceedings (under Corporate Reorganization Law or Civil Rehabilitation Law) and Workout
- Exit Planning & Implementation
- Non-performing Loans/Assets Advisory

**Accounting Advisory**
- Accounting and Finance Strategy Planning
- U.S. GAAP/IFRS Conversion
- Quality Closing
- Group Management Enhancement/Planning, Budgeting and Forecasting

**Governance, Risks and Compliance**
- Corporate Governance/Group Governance
- Board Evaluation Assistance
- Enterprise Risk Management (ERM)
- Internal Control
- Internal Audit
- Intellectual Property/Contract Governance
- Sustainability
- Stakeholder Communication
- Integrated Reporting

**Financial Risk Management**
- Financial Crimes, Extra-territorial Issues (FATCA, CRS, Bribery & Corruption, Anti Trust Regulations)
- Actuarial Services (Insurance/Pension), Pension Risk Management
- Real Estate Risk Management
- Asset Management Business Support
- Enhancement of Group Financial Governance, Cash Management
- Investor Relations Strategy in Realizing Fair Value of a Company

**Forensic**
- Investigation of Fraud and Misconduct
- IT Forensic
- Fraud Prevention Service
- Corporate Intelligence
- Dispute Advisory/e-Discovery
- Cyber Security Advisory
- Conflict Mineral Advisory
- Major Projects Advisory

**IT Advisory**
- IT Risk Management
- IT Project Risk Management
- IT Audit/IT Project Audit
- Information Security Management/Data Privacy Management
- Cyber Security Advisory
- Business Continuity Management (BCM)
- GRC Tool Implementation

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Industry

Professionals of KPMG Japan with vast industry experience offer solutions to meet the wide range of clients’ needs by leveraging the knowledge and industry-focused tools accumulated by KPMG offices worldwide.

Finance
Understanding changes in the economic environment and the situations of financial institutions in Japan and overseas, we deliver flexible and comprehensive services for advanced, complex management issues with our specialized knowledge, including compliance with global financial regulations, assistance in corporate reorganizations/rehabilitation and overseas expansion, business plan development, reform of business processes and establishment of a risk management system.

Information/Communication/Media
We offer value-added advice to our clients based on best practices from a global perspective, while meeting their needs in relation to various issues surrounding technology advancement and intensifying competition among carriers. We also support resolutions of issues associated with compliance with regulations and application of new accounting standards.

Energy
We provide value-added advice to our clients while meeting their needs throughout the value chain in investing in such upstream areas as oil and gas and infrastructure including power generation/transmission and distribution, improving the performance of assets and developing/implementing exit strategies. We also support reforms and resolutions of issues associated with facility operation and compliance with regulations.

Services
In the distribution/retailing area, reorganizations and globalization beyond the industry are accelerating due to the gradually declining domestic consumer market, in addition to changes in purchasing behavior resulting from penetration of smart phones and advanced logistics. KPMG delivers leading-edge solutions, free from existing business structures or industry practices, in an effective and consistent manner.

Government and Public Sector
"Choice for future" – Our country is now faced with a situation where we need to address rapidly declining population and super-aged society to achieve sustainable growth and development. To support the government and public agencies tackling these unprecedented difficult issues, KPMG strives to develop new services by utilizing our global network and combining knowledge and technology of other countries.
The retailing, food and beverage industries are shifting from their conventional business model to a business model that applies the latest technology.

For our clients’ growth, KPMG supports resolutions of various complex issues, such as response to constantly changing consumer needs, improvement of consumer satisfaction, and response to cyber security.

We provide services to resolve various management issues to various industry-related corporations including automobile and auto parts manufacturers, in an attempt to support their execution of strategies for survival, amid increasingly fierce competition to maintain and expand supply chains and drastic structural changes resulting from technical innovation such as automated driving, ITSs (Intelligent Transport Systems), electric vehicles and fuel cell vehicles.

In association with maturation of the domestic market, electronic manufacturers are actively moving their management resources to overseas. KPMG utilizes its global network to meet clients’ needs for globalization, from emerging to developed countries, and provides appropriate advice for them to respond to significant changes in the world as well as the latest information on overseas regulations and tax systems.

Manufacturing
“Reform” is in every aspect of corporate management such as business domain, area, organization, human resource, technology and supply chain, and totally new perspectives are required in many cases. We support our clients to implement “reform” by providing them with information to survive in competition.

Automotive
We provide services to resolve various management issues to various industry-related corporations including automobile and auto parts manufacturers, in an attempt to support their execution of strategies for survival, amid increasingly fierce competition to maintain and expand supply chains and drastic structural changes resulting from technical innovation such as automated driving, ITSs (Intelligent Transport Systems), electric vehicles and fuel cell vehicles.

Consumer Goods
The retailing, food and beverage industries are shifting from their conventional business model to a business model that applies the latest technology. For our clients’ growth, KPMG supports resolutions of various complex issues, such as response to constantly changing consumer needs, improvement of consumer satisfaction, and response to cyber security.

Pharmaceuticals
In the pharmaceutical industry, strict compliance with environment regulations and pursuit of effectiveness are required as it is faced with issues such as increased medical costs and drug price falls. Based on our abundant experience and specialized knowledge, KPMG provides support in the tax area (auditing and transfer pricing) and for M&A (overseas expansion), and advice on cost reduction, compliance with laws and regulations, IT implementation and risk management.

Electronics
In association with maturation of the domestic market, electronic manufacturers are actively moving their management resources to overseas. KPMG utilizes its global network to meet clients’ needs for globalization, from emerging to developed countries, and provides appropriate advice for them to respond to significant changes in the world as well as the latest information on overseas regulations and tax systems.
Global Japanese Practice

KPMG’s Global Japanese Practice supports the overseas business development of Japanese companies through KPMG’s global network. The Global Japanese Practice is KPMG’s largest geography-specific focus group with more than 500 Japanese or Japanese-speaking professionals stationed in 72 cities in 35 countries around the world. In conjunction with experts in each location, they offer a wide range of audit, tax, and advisory services including deal advisory services as well as management consulting and risk consulting services for Japanese companies in global markets.

Strengthening the support for developing countries

We have been strengthening our global network for Japanese companies. As a part of strategy, we have sent Japanese professionals ahead of the competition to emerging countries; India, Mexico, South Africa, Turkey and Myanmar where clients demands are becoming greater.

Moreover, to better respond to Japanese multinational clients doing business in emerging markets, we launched a network ‘Country Desk’ consisting of a variety of experts who have experiences of international assignment in the respective countries. The country desk, covers nearly 30 countries, serves as a contact point for headquarters of Japanese companies and is focused on delivering high quality and global consistent services in a timely manner.

Our organizational structure has been reinforced and enlarged as the market evolves in emerging countries driven by Japanese companies expanding businesses. We organized International Business Divisions specifically for China, India, Middle East & Africa, ASEAN and Latin America to work shoulder-to-shoulder with Japanese clients to meet their critical challenges.
About KPMG Japan

KPMG Japan Member Firms

KPMG AZSA LLC
KPMG AZSA LLC offers our clients a variety of professional services, such as Audit and Attestation Services, Financial Advisory and preparation for Initial Public Offerings. It has a structure in place to provide professional services to meet industry-specific needs such as finance, information/communication/media, manufacturing and public sector.

KPMG Tax Corporation
Our tax team members with expertise in their respective specialized areas provide various tax advisory services (M&A related matters, reorganizations/rehabilitations, overseas investments, international taxation, transfer pricing, BEPS issues, customs duty/indirect taxes and succession of businesses). We also support domestic companies and subsidiaries of foreign corporations in Japan with tax return preparation, bookkeeping, preparation of financial statements and payroll calculation services to meet their needs.

KPMG Social Insurance and Labor Advisors
KPMG Social Insurance and Labor Advisors provide bilingual advisory services to Japanese multinationals and subsidiaries of foreign companies in Japan to support their Social/Labor Insurance administration, applications relating to the Social Security Agreement and the formulation/revision of working regulations.

KPMG Consulting

KPMG FAS
KPMG FAS provides comprehensive support to our clients in all phases of corporate activities from formulation of strategies to transactions (M&A, Reorganizations, Rehabilitation) to post-deal in order to improve their corporate values. Our services include M&A advisory (FA services, Valuation, Due Diligence, Structuring Advice, Post Deal Advisory), Restructuring/Reorganization Advisory, Business Strategy Consulting and Fraud Investigations.

KPMG AZSA Sustainability
KPMG AZSA Sustainability provides companies with Assurance Services to improve reliability of non-financial information as well as supports enterprises to pursue “sustainability” through our assistance in disclosing non-financial information and managing performance and risks in the sustainability area.

KPMG Healthcare Japan
KPMG Healthcare Japan offers business and financial services (Healthcare Advisory in relation to Strategies, Risk Assessment and M&A/Finance/Reorganization) specialized for the healthcare industry.