



Corporate Accounting Advisory Services: GAMING

2023





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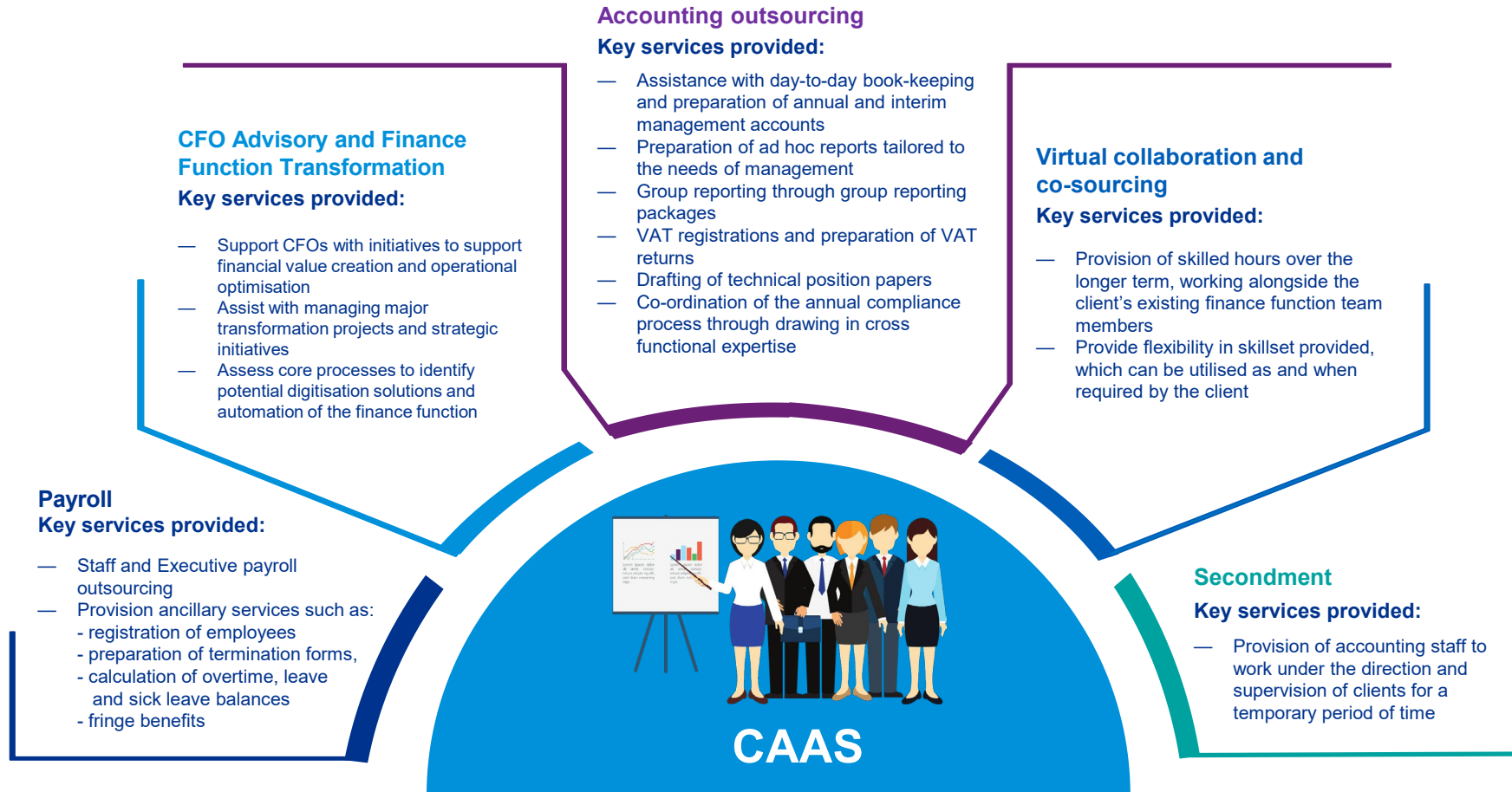


Service Lines

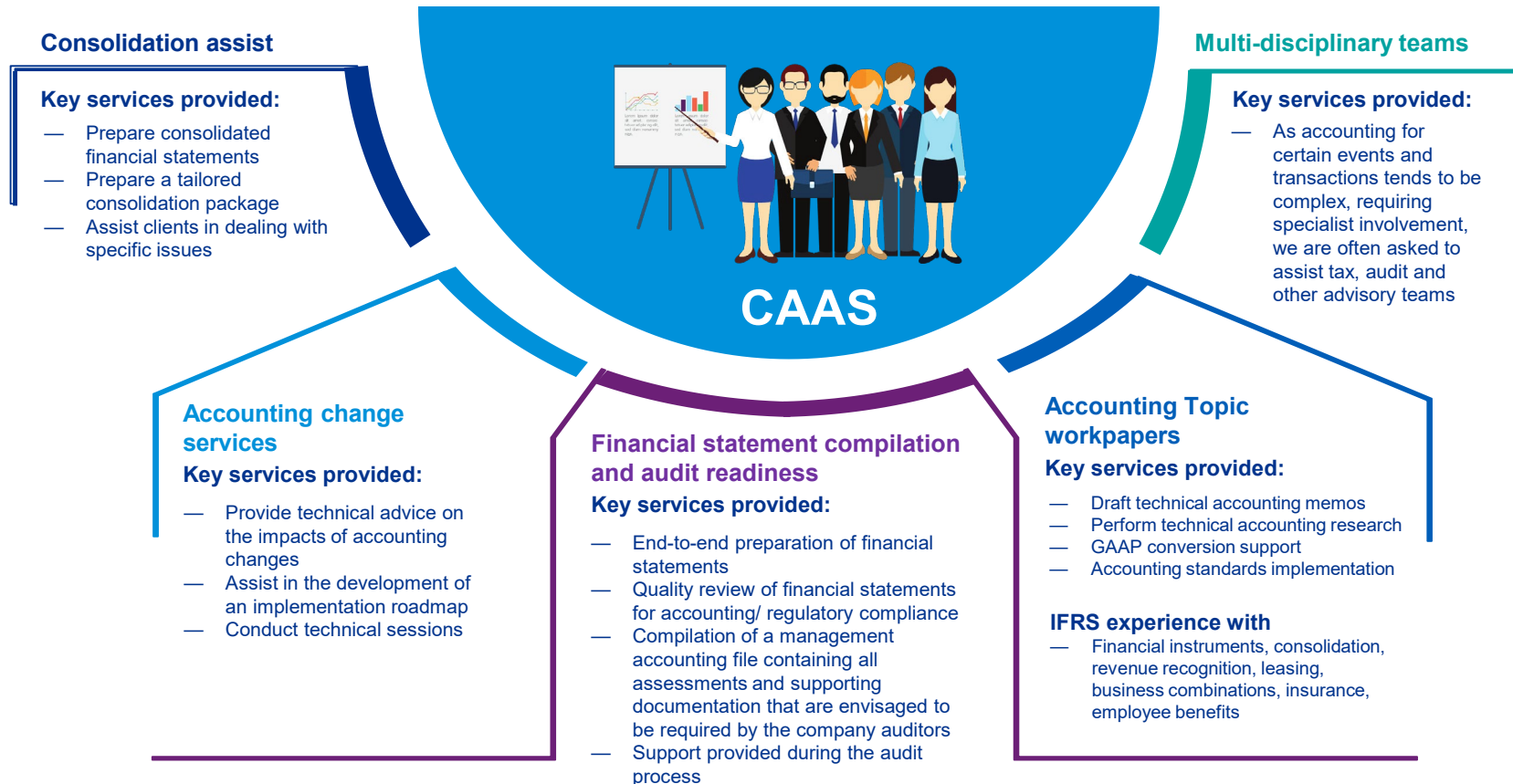
Service Lines



Service offerings



Service offerings





Key Credentials

Accounting topic papers

Industry Experience

- Banks
- Gaming Companies
- Listed Entities
- International Businesses
- Financial Institutions
- Consumer and Retail
- Privately owned

Opinion papers written on



- Common control transactions
- Financial instruments
- Investment entity exemption
- Share-based payment transactions
- Distributable reserves
- Purchase price allocation exercises
- Recognition and measurement of intangible assets
- Government grants
- Biological assets
- Transfer of shares

Consolidation Assist

Industry Experience

- **Construction**
- **Logistics**
- **Security**
- **Manufacturing**
- **Investment Services**

CAAS Involvement



- **Customisation of Group Reporting Packages (GRPs) and consolidation tool for clients' in-house use**
- **Preparation of consolidation workings and consolidated financial statements**
- **Restatement and reconciliation services**
- **Development of C-TRECK consolidation tool:**
 - **Excel-based model**
 - **Significant automation**
 - **Useful for statutory and management reporting**
 - **Multi-currency**
 - **Full trail of consolidation adjustments**

IFRS 9 – Financial Instruments

Industry Experience

- **Software**
- **Banking & Finance**
- **Logistics**
- **Aviation**
- **Shipping & Maritime**
- **Energy**
- **Manufacturing**

CAAS Involvement



- **Gap analysis from previous guidance**
- **Technical papers**
- **Accounting policies manual**
- **Additional disclosure requirements assessment**
- **Classification and Measurement: SPPI Test & Business Model assessment**
- **ECL calculation methodology, including stage allocation**
- **PD calculation models for 12-month and lifetime ECLs**
- **Policies on ECL calculation, stage allocation and benchmark test**
- **ECL calculation tool, including stage allocation**
- **Training material**

IFRS 15 - Revenue

Industry Experience

- Banking
- Oil & Gas
- Pharmaceutical
- Gaming & Betting
- Technology - AI
- Financial Institutions

CAAS Involvement



- Gap analysis from previous guidance
- Technical papers on analysis of the 5-step model
- Accounting policy manual
- Quantification of impact on initial application
- Additional disclosure requirements assessment
- Detailed assessment reports
- Assistance with client queries during implementation
- Training material

IFRS 16 - Leases

Industry Experience

- Construction
- Yachting
- Financial Institutions
- Oil & Gas
- Private Aviation
- Manufacturing

CAAS Involvement



- Review of lease contracts and identifying gaps from previous guidance
- Amendment of accounting policies
- Analysis on the transition approach to be used
- Technical whitepapers/ position papers
- Selection of the appropriate leasing tool
- Additional disclosure requirements assessment
- Initial valuation of opening balance sheet and preparation of subsequent measurement

CFO Advisory

Industry Experience

- Gaming
- Insurance
- Aviation
- Logistics

CAAS Involvement



- Act as the CFOs right-hand, allowing them more time to focus on decision-making
- Assisting CFOs with their monthly and annual group reporting requirements
- Preparing consolidated financial statements
- Assisting the CFO with day-to-day data analytics
- Training the CFO's team to be proficient in their relevant financial reporting areas

* Malta Financial Services Authority

Finance Transformation

CAAS Involvement



- **Assist clients with streamlining their accounting and reporting processes**
- **Assist in suggesting and designing automated reporting processes**
- **Benchmarking current processes in the finance function against industry best practices**
- **Help the management restructure their finance function**
- **Remove bottlenecks in the reporting processes and reduce time taken for financial statement preparation**

* Malta Financial Services Authority

Digital Accounting Manual

CAAS Involvement



- **Prepare a practical guide tailored to the client's' daily finance activities**
- **Provide technical assistance on content development**
- **Make the content easily available for finding accounting and reporting guidance**
- **Supported with functionalities such as search engines, linking and feedback workflows**
- **Documenting of accounting policies**
- **Ensuring easy hand-over of all reporting responsibilities**

* Malta Financial Services Authority

Accounting outsourcing

Industry Experience

- Manufacturing
- Gaming
- Aviation
- Shipping
- Healthcare
- Privately owned
- Construction
- Telecommunications
- Real estate
- Treasury
- Pharmaceuticals
- Oil and Gas
- Advertising

CAAS involvement



- Assistance with day to day book-keeping
- VAT registrations and preparation of VAT returns
- Preparation of annual and interim management accounts
- Group reporting through group reporting packages
- Preparation of technical position papers
- Preparation of ad hoc reports tailored to the needs of management
- Preparation of statutory financial statements
- Audit readiness and support provided during the audit process

Secondment of accounting staff

Industry Experience

- Manufacturing
- Software development
- Public sector
- Gaming
- Construction
- Logistics
- Financial institutions
- Medical research
- Pharmaceuticals
- Oil and Gas
- Telecommunications

CAAS involvement



- Provision of staff on a full-time or part time basis
- Stop-gap measure when there is a temporary shortage of accounting staff arising due to:
 - Long absence due to maternity or illness
 - Resignation
 - Scaling of operations
 - Company listing
 - System changeovers
- Secondment duration typically lasting between 3 to 6 months

Co-sourcing and virtual collaboration

Industry Experience

- **Logistics**
- **Gaming**
- **Software development**
- **Aviation**
- **Privately owned**
- **Treasury companies**

CAAS involvement

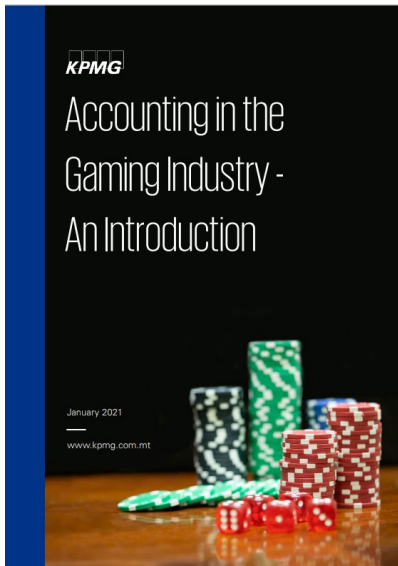


- **Provision of skilled hours, with CAAS team members working alongside the client's existing finance function team**
- **Support is tailored to matching client's changing needs**
- **Blend of skillset and knowledge to meet requirements in particular periods during their accounts preparation cycle**
- **Provision of specialised knowledge on an 'as needed' basis**



Thought leadership

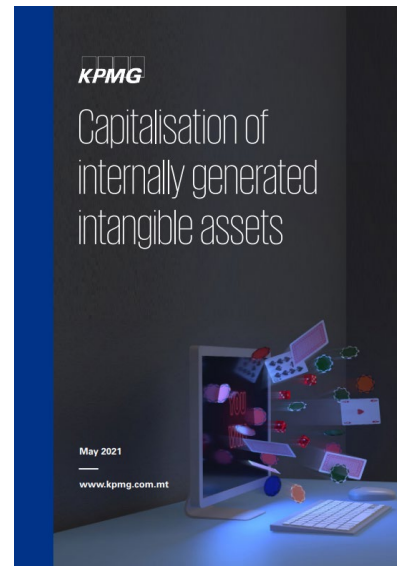
Thought leadership



[Accounting in the Gaming Industry - An Introduction \(kpmg.com\)](https://www.kpmg.com)



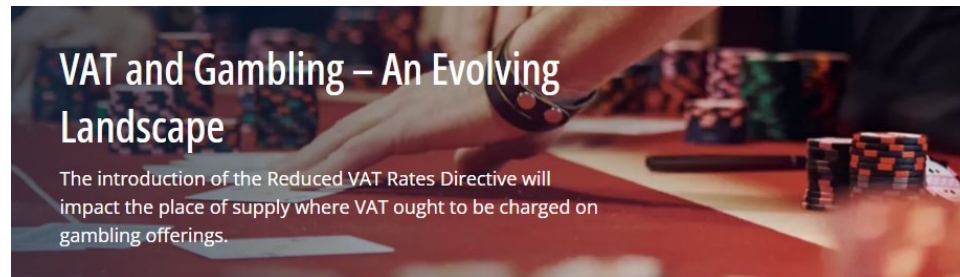
[The Effects of Changes in Foreign Exchange Rates \(kpmg.com\)](https://www.kpmg.com)



[Capitalisation of internally generated intangible assets \(kpmg.com\)](https://www.kpmg.com)



[Gaming – KPMG Learning \(kpmglearningmalta.com\)](https://www.kpmglearningmalta.com)





Our team

Corporate Accounting Advisory Services

Partners

Jonathan Dingli

Clifford Delia

Directors

Eric Padovani

Marlon Sammut

Associate Directors

Georges Xuereb

Luke Borg

Amy-Jo Portelli

Cherise D Borg

Senior Managers

Maria Attard

Rosalene Caruana

Yanika Drago

Managers

Malcolm Casha

Bernice Fenech

Assistant Managers

Shelly Balzan

Shaun Calleja Urry

Martina Chircop

Maria Falzon

Tamara Sammut

Claire M Vella

Jessica Xuereb

Maria Zammit

Emerson Zammit

Renzo Bugeja

Sahana
Chandrasekhar

Cynthia Veneziani

Advisors

Abigail Abela

Kwabena Nuamah
Ayimadu

Emma Marie Calleja

Yoeman Cassar

Orion Gashi

Miriah Gauci

Julio Miguel Grech

Angela Scicluna

Zihao Yao

Eldon Agius

Dylan Seracino

Mae Zulueta

Regina Aquino

Aaron Joseph Grixti



Jonathan Dingli

Partner

Corporate Accounting Advisory
jonathandingli@kpmg.com.mt

Clifford Delia

Partner

Corporate Accounting Advisory
clifforddelia@kpmg.com.mt

kpmg.com.mt



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