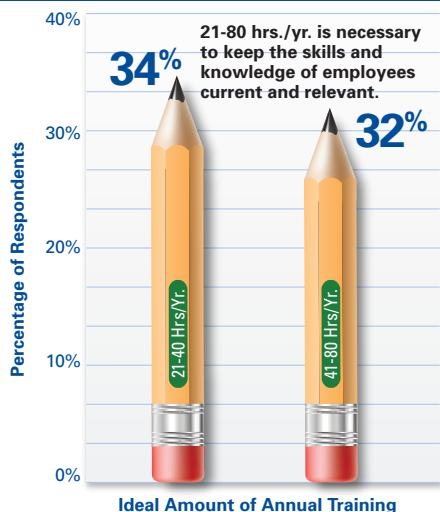




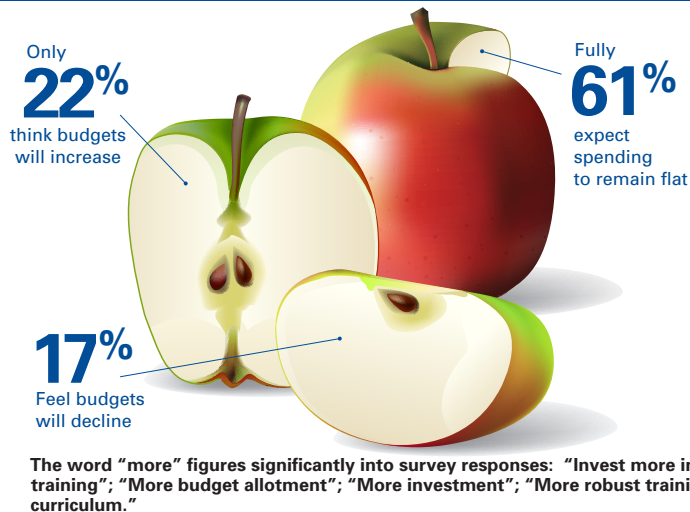
The New KPMG 2012 Human Capital and Learning Survey has found that companies are facing significant workforce challenges - both in funding relevant enterprise learning programs and in designing learning opportunities that meet the ongoing needs of F&A professionals to drive better company performance.

## Adequate training must be made available



Ideal Amount of Annual Training

## Budget cuts are starving learning programs

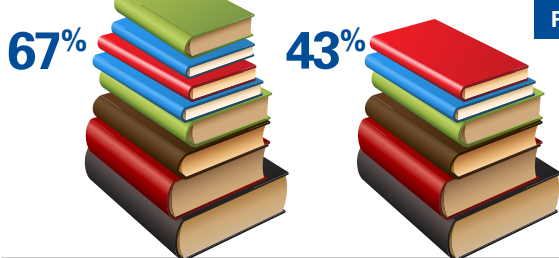
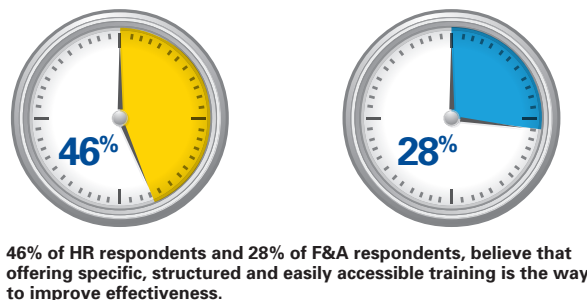


## Current learning programs are underperforming

Current programs are not meeting the needs of the target finance and accounting population.



## Respondents are looking for timely, relevant training



## Respondents agree on a structured curriculum based on leading practices

Companies should fashion or adopt a broader curriculum for educational development as employees mature and their performance environment grows more complex.

## Blended learning helps meet varied needs



## External trainers can help deliver relevant, quality content

Given the pace of change, the complexities of the regulatory environment and the increasingly competitive nature of business, 49% of F&A professionals and 42% of HR respondents cited "external third parties" as their preferred modes of training employees.

