



KPMG Learning
COURSE CATALOGUE (ONLINE COURSES)
Effective as of October 2019 (and subject to change)

Training Title	Delivery Method	Course Number	Content Level	Training Hours	Total CPE	Certificate - FOS	Training Description
2017 Year-end IFRS update	Web Based Self Study	18-WB-105-WC	Update	0.83	1.00	Accounting - 1	<p>The 2017 Year-end IFRS update course summarizes the key 2017 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements.</p> <p>This series of IFRS courses are designed to help professionals build their knowledge around IFRS.</p> <p>By the end of this course professionals should be able to:</p> <ul style="list-style-type: none">Recall the key projects in the current IASB work plan.Recognize changes to the IFRS standards for 2017 which are effective in 2018 and beyond.Identify the latest IFRIC interpretations. <p>Keywords IFRS, IFRIC, IFRIC 22, IFRIC 23, IFRIC 17, IASB, accounting standards update</p>
2018 IFRS year-end update	Web Based Self Study	18-WB-114-WC	Update	0.83	1.00	Accounting – 1	<p>The 2018 Year-end IFRS update course summarizes the key 2018 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements. This includes the IASB and IFRS Interpretation Committee recent activities, the lessons learned from the revenue and financial instruments standards, implementation of the new lease guidance, tax reform, new definition of a business and more.</p> <p>This series of IFRS courses are designed to help professionals build their knowledge around IFRS.</p> <p>By the end of this course professionals should be able to:</p> <ul style="list-style-type: none">Recall the key projects in the current IASB work plan.Recognize changes to the IFRS standards for 2018 which are effective in 2019 and beyond.Identify the latest IFRIC interpretations. <p>Keywords IFRS, IFRIC, IASB, IFRIC 23, IFRS 16, IFRS 3, Accounting Standards Update</p>

<p>A Brave New World</p>	<p>Podcast</p>	<p>14-PC-001</p>	<p>Overview</p>	<p>0.08</p>	<p>0.00</p>	<p>The future has arrived, and increasingly technology plays a critical role in the long-term sustainability of the enterprise. In this brave new world, boards must ensure their companies are prepared for the numerous ways emerging technologies are changing the traditional business landscape.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Accounting for Business Combinations and Noncontrolling Interests</p>	<p>Web Based Self Study</p>	<p>12-WB-257</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting for Business Combinations and Noncontrolling Interests explains the main principles in accounting for business combinations and noncontrolling interests in accordance with ASC Topic 805, Business Combinations (originally FAS 141R). Topics include:</p> <ul style="list-style-type: none"> Determining whether a transaction or event meets the definition of a business combination Applying the acquisition method Recognizing and measuring consideration transferred Recognizing and measuring assets acquired, liabilities assumed, and noncontrolling interests Recognizing and measuring goodwill or bargain purchase gains Accounting for noncontrolling interests Attributing net income and comprehensive income to the parent and noncontrolling interests Accounting for changes in a parent's ownership interests while retaining or losing control in a subsidiary <p>At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Explain the definition of a business combination Define a "business" for purposes of applying ASC Topic 805 Describe the steps to accounting for a business combination Explain the key principles for accounting for noncontrolling interests Identify resources available to assist with accounting for business combinations <p>Keywords: ASC Topic 805; Business combination; Acquisition Method; Goodwill; Bargain Purchase Gain; Noncontrolling interest; Consideration transferred; acquisition date; Accounting</p>
<p>Accounting for Derivatives</p>	<p>Web Based Self Study</p>	<p>10-WB-205</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting for Derivatives provides participants with a working knowledge of the basic accounting requirements for derivatives and embedded derivatives. Topics include:</p> <ul style="list-style-type: none"> Examples of common derivative instruments Characteristics of a derivative instrument Scope exceptions to derivative accounting Accounting for freestanding derivative instruments Definitions of a hybrid instrument, host contract and embedded derivative Requirements for bifurcation of an embedded derivative from the host contract Accounting for embedded derivatives and the related host contract <p>At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify examples of common derivative instruments Explain the definition of a derivative instrument Describe each of the characteristics of a derivative instrument Explain the scope exceptions to derivative accounting Describe the accounting for freestanding derivative instruments Explain the definitions of a hybrid instrument, host contract and embedded derivatives Explain the requirements for bifurcation of an embedded derivative from the host contract Describe the accounting for embedded derivatives and the related host contract <p>Keywords: Freestanding derivatives; options; forwards/futures; swaps; embedded derivatives; hybrid instruments; accounting</p>

<p>Accounting for Foreign Currency Matters</p>	<p>Web Based Self Study</p>	<p>18-WB-109-WC</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The Accounting for Foreign Currency Matters 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.</p> <p>At the completion of this course, learners will be able to: -Identify how to apply the guidance of ASC 830.</p> <p>Keywords Topic 830, translation, hedge accounting, exchange, foreign currency, highly inflationary economies</p>
<p>Accounting for Share-Based Payment Arrangements</p>	<p>Web Based Self Study</p>	<p>12-WB-207</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>Accounting for Share-Based Payment Arrangements is designed to provide participants with a working knowledge of the basic accounting requirements for share-based payments arrangements. Topics include:</p> <ul style="list-style-type: none"> Principles and scope of ASC Topic 718, Compensation - Stock Compensation (originally FAS 123R) Employee vs. nonemployee awards Measuring the grant-date fair value of share-based payment awards Classification of share-based payment awards Recognizing share-based payment awards Income tax effects of share-based payment arrangements <p>At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Explain the basic principles and scope of ASC Topic 718 Define an employee and describe the differences between the basic accounting for share-based payment awards granted to employees and to nonemployees Describe how share-based payment awards are measured Explain how to classify share-based payment awards as equity or as liabilities Describe how share-based payment awards are recognized in the financial statements Explain the basic tax implications of share-based payment arrangements <p>Keywords: ASC Topic 718; Stock compensation; Share-based payment arrangements; Employee vs. nonemployee awards; Fair value of share-based payment awards; employee share purchase plans; noncompensatory plan; stock compensation; liability-classified awards;</p>
<p>Acquisition accounting and practical issues for U.S. entities when being acquired by an IFRS reporting entity</p>	<p>Web Based Self Study</p>	<p>18-WB-107-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The Acquisition Accounting and Practical Issues for U.S. Entities when being Acquired by an IFRS Reporting Entity Course provides an overview in regards to financial statements and reporting requirements for U.S. entities in conjunction with being acquired by an IFRS reporting entity. This course will also discuss some of the key accounting and operational considerations related to the integration.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify accounting and practical issues for U.S. entities being acquired by an IFRS reporting entity. <p>Keywords: Acquisition, acquisition accounting, IFRS, IFRS 1, IFRS 10, IFRS 3, pushdown accounting, IFRS reporting entity</p>

<p>Advanced Fair Value Measurement Issues</p>	<p>Web Based Self Study</p>	<p>19-WB-102</p>	<p>Advanced</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>Fair value measurement is one of the most common, and yet complex issues in financial accounting and reporting.</p> <p>At the end of this course, participants should be able to: Identify the fair value considerations when transactions take place in active, 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.</p> <p>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.</p> <p>Keywords Fair value, ASC 820, fair value hierarchy, net asset value</p>
<p>Advanced Income Tax Issues under ASC Topic 740</p>	<p>Web Based Self Study</p>	<p>19-WB-104</p>	<p>Advanced</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>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.</p> <p>By the end of this module, you will 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.</p> <p>This course is the second of three that make up the Income Taxes series.</p> <p>"Overview of ASC Topic 740 Income Taxes" will provide an overview the principles and accounting of income taxes under ASC 740.</p> <p>"Advanced Income Tax Issues: Uncertainty in Income Taxes" will cover accounting for uncertainty in income taxes.</p> <p>Keywords ASC 740, income taxes, taxes, tax provision, deferred tax asset, deferred tax liability, valuation allowance, temporary differences, future taxable, future deductible, disclosure</p>
<p>AICPA Draft Accounting and Valuation Guide for Venture Capital and Private Equity Funds and Other Investment Companies</p>	<p>Web Based Self Study</p>	<p>18-WB-110-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>AICPA's Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies accounting and valuation guide (the Guide) will be published in the spring/summer of 2019. During this course, Sean McKee, the Co-Chair of the AICPA Task Force responsible for drafting this guide, will navigate the changes, distinguish valuation techniques and inputs for level 3 investments as well as review the concept of calibration and its importance in fair valuation.</p> <p>At the end of the course, participants should be able to:</p> <p>Recall the content of the recently exposed 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".</p> <p>Keywords: ASC 820, Topic 820, valuation, calibration, portfolio company, venture capital, private equity, level 3 investment, level 3</p>

<p>Anti-Bribery & Corruption: Managing Distributors and Other Third-Party Relationships to Combat Bribery & Corruption</p>	<p>Web Based Self Study</p>	<p>15-WB-112-WC</p>	<p>Intermediate</p>	<p>0.92</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>The majority of corruption cases around the world involve improper payments made through third parties. The importance of risk-based due diligence for business partners has never been higher.</p> <p>This course will discuss the financial and reputational damage caused by third-party relationships that have engaged in bribery related activity on behalf of their business partners. Additionally, the course will discuss why monitoring third-party relationships, such as conducting distributor reviews, to assess the existence of bribery-related red flags and the existence of an effective anti-bribery and corruption compliance program should be at the top of your list.</p> <p>At the end of the course, participants should be able to:</p> <p>Recognize the importance of third-party due diligence and formalized contracting during the retention phase of the relationship to combat bribery and corruption</p> <p>Keywords: Anti-bribery and Corruption; Financial Damage; reputational Damage; Third Party Relationships; Bribery; Corruption; Due Diligence; Monitoring; Distributor Reviews; Hallmark 7; Compliance Programs; Mobile</p>
<p>Applying the New Definition of a Business</p>	<p>Web Based Self Study</p>	<p>17-WB-102-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The FASB recently issued an Accounting Standards Update that clarifies the definition of a business. The Applying the New Definition of a Business course addresses applying the new framework for determining whether transactions should be accounted for as acquisitions (or disposals) of assets or businesses, which may affect a company's accounting and financial reporting in the current period if early adoption is elected.</p> <p>At the end of this course, participants should be able to:</p> <p>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</p> <p>Keywords: Revenue, Leases, other income, ASU 2017-01, mobile, accounting</p>
<p>Asset Retirement Obligations</p>	<p>Web Based Self Study</p>	<p>19-WB-201</p>	<p>Intermediate</p>	<p>0.50</p>	<p>0.50</p>	<p>Accounting - 0.5</p>	<p>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.</p> <p>By the end of this course, participants should be able to:</p> <p>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.</p> <p>Keywords: Asset Retirement; Environmental Obligations; ARO; AROs; ASC Topic 410; Accounting</p>

<p>ASU 2010-28 When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts</p>	<p>Podcast</p>	<p>11-PC-310</p>	<p>Overview</p>	<p>0.13</p>	<p>0.00</p>		<p>This podcast provides an overview of key points related to ASU 2010-28, When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts. At the end of this course, participants should be able to: Explain the final consensus reached by the Task Force for determining when to perform step 2 of the goodwill impairment test for reporting units with zero or negative carrying amounts Keywords: Intangibles; Goodwill; Impairment Test; ASU 2010-28</p>
<p>ASU 2018-17: FASB Further Amends Consolidation Guidance</p>	<p>Web Based Self Study</p>	<p>18-WB-115-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>KPMG provides an update on consolidation guidance under US GAAP in ASU 2018-17 and discusses how to apply the new private company variable interest entity exemption and decision maker variable interest criteria. At 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. Keywords Consolidation, ASU 2018-17, private company, variable interest entity, ASC 810, ASC 812, Decision maker fees, VIE, common control</p>
<p>Avoiding Missteps With Cross-Border Investigations</p>	<p>Web Based Self Study</p>	<p>14-WB-113-WC</p>	<p>Intermediate</p>	<p>1.42</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today. Avoiding Missteps With Cross-Border Investigations is the first in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study. There are obstacles at every step of a cross-border investigation, and understanding where the pitfalls are along the way, and how to navigate them, can help you avoid critical missteps. Additional courses in this series include: Data Privacy in Cross-Border Investigations - Navigating the Minefield Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation Remediation After a Cross-Border Investigation - The Unanticipated Challenges At the end of the course, participants should be able to: Describe the greatest challenges for multinational companies Identify keys to a successful investigation Recognize the rising trends in global investigations, such as bribery and corruption Keywords: Cross-Border Investigations; Investigative effectiveness; Source of allegation; Fraud investigation protocols; Challenges of cross-border investigations; Global investigations; Mobile; Advisory Services</p>

<p>Classification and Presentation Issues within the Statement of Cash Flows</p>	<p>Web Based Self Study</p>	<p>18-WB-106-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The Classification and Presentation Issues within the Statement of Cash Flows Course discusses implementation issues related to the recently effective ASUs, and provides real-life examples to assist organizations in their adoption.</p> <p>By the end of this course, participants should be able to: Identify how to apply the guidance within ASUs 2016-15 and 2016-18</p> <p>Keywords ASU 2016-15, ASU 2016-18, Cash Flow, ASC 230</p>
<p>Cloud and Business Transformation</p>	<p>Podcast</p>	<p>15-PC-009</p>	<p>Overview</p>	<p>0.08</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Cloud and Business Transformation podcast answers the question "Are you realizing cloud's potential?" Find out how cloud solutions can facilitate more rapid, agile, cost-effective and value-driving business transformations.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>COSO 2013: Framework Components, Principles, and Points of Focus</p>	<p>Web Based Self Study</p>	<p>17-WB-109</p>	<p>Basic</p>	<p>3.00</p>	<p>3.00</p>	<p>Auditing - 3</p>	<p>COSO 2013: Framework Components, Principles, and Points of Focus equips participants with an awareness of COSO's 2013 Framework, which emphasizes the requirements for determining what constitutes effective internal control. It will provide 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 will also cover 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.</p> <p>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 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 Keywords: COSO; Framework; 2013; Internal Controls; ICFR; SEC; Components; Principles; Points of Focus; Control Environment; Risk Assessment; Control Activities; Information and Communications; Monitoring Activities; Major Deficiency; Material Weakness; SAPA 11</p>

<p>Critical Questions Boards Should Be Asking About Technology</p>	<p>Podcast</p>	<p>14-PC-002</p>	<p>Overview</p>	<p>0.13</p>	<p>0.00</p>	<p>Clear communication between the board and technology leaders is essential for a productive and profitable future. Learn the key questions that boards should be asking to ensure that the technology strategy and the business strategy are aligned. This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Cybersecurity</p>	<p>Podcast</p>	<p>14-PC-007</p>	<p>Overview</p>	<p>0.15</p>	<p>0.00</p>	<p>From deliberate attacks to unforeseen errors, software failures to web weaknesses, today's IT environment is complex. Boards must have a robust understanding of the threats that exist, be aware of the company's vulnerabilities and have measures in place to counteract the risks. This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda</p>	<p>Web Based Self Study</p>	<p>16-WB-113-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services - 1</p> <p>This course, intended for non-IT professionals, is the first in a series of four, where KPMG professionals will discuss how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance. The course will discuss how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. It will also walk participants through a practical case study on how data and analytics can be used to support working capital forecasting. In addition, the course will cover highlights from KPMG's new CEO survey that included findings on a range of technology issues as well as views on the impact of data and analytics on business and financial operations. By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> define the importance of data and analytics within an organization list how data and analytics may be leveraged by the CFO / finance function in a value driven and trusted manner. <p>Keywords : data analytics; advanced data analytics; cognitive intelligence; working capital forecasting</p>

<p>Data and Analytics Part II: Transforming the Auditor and Client Interaction</p>	<p>Web Based Self Study</p>	<p>16-WB-114-WC</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>This course, intended for non-IT professionals, is the second in a series of four, where KPMG professionals will discuss how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance. This course will focus on how data and analytics is transforming the auditor and client relationship, both for external and internal audit. It will cover the main technical features as well as the key benefits of a data and analytics enabled audit. In addition, it will walk through a practical case study where we review the specific business and reporting insights that data and analytics can generate during an audit.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> identify how data and analytics is transforming the auditor and client relationship list the key benefits of a data and analytics enabled audit <p>Keywords: Data and Analytics, Advisory Services</p>
<p>Data and Analytics Part III: Digital Innovation</p>	<p>Web Based Self Study</p>	<p>16-WB-115-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>This course, intended for non-IT professionals, is the third in a series of KPMG presentations that look at how powerful technologies such as advanced data and analytics (D&A) and cognitive intelligence are being adapted for use in auditing, tax and corporate finance. This course will explore the implications of how technological innovations, such as cognitive technology, make it possible to analyze large volumes of both structured and unstructured data that is used in operational and financial decision making. In addition, the course will include a case study exploring the practical application of cognitive capabilities in support of the audit.</p> <p>At the end of the course, participants will be able to:</p> <ul style="list-style-type: none"> Define the importance of cognitive technology Identify the benefits of deploying cognitive technology <p>Keywords: Data analytics, advisory services</p>
<p>Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis</p>	<p>Web Based Self Study</p>	<p>16-WB-116-WC</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>This course, intended for non-IT professionals, is the fourth in a series of KPMG presentations that explore how powerful technologies such as advanced data and analytics (D&A) and digital labor are being adapted for use in auditing, tax, and corporate finance. The focus of this course will be on the emerging developments in technologies that are changing the delivery of financial tax reporting and compliance and how enterprises are using data and analytics to organize and analyze data for their financial planning decisions. In addition we will cover how companies are deploying digital labor to improve tax and financial reporting effectiveness.</p> <p>By the end of this course, participants will be able to:</p> <ul style="list-style-type: none"> Define the importance of emerging technologies in tax reporting and financial analysis Identify the benefits of deploying digital labor to improve tax and financial reporting effectiveness <p>Keywords: Data analytics; Advanced data analytics; Cognitive intelligence; Working capital forecasting; Advisory Services</p>

<p>Data Privacy in Cross-Border Investigations - Navigating the Minefield</p>	<p>Web Based Self Study</p>	<p>14-WB-114-WC</p>	<p>Intermediate</p>	<p>1.00</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>Data Privacy in Cross-Border Investigations - Navigating the Minefield is the second in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study.</p> <p>Handling data privacy issues is the greatest challenge in conducting cross-border investigations, according to nearly half of all the respondents in KPMG International's study, "Cross-border Investigations: Are You Prepared for the Challenge?"</p> <p>Foreign data privacy laws and regulations pose a range of obstacles and complications concerning the kinds of data that can be collected and transferred out of the jurisdiction—even if it is the company's own data. Failing to navigate this minefield can significantly impede a cross-border investigation and result in added expenses, sanctions and, in some cases, prosecution.</p> <p>Additional courses in this series include:</p> <p style="padding-left: 40px;">Avoiding Missteps in Cross-Border Investigations Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation Remediation After a Cross-Border Investigation - The Unanticipated Challenges</p> <p>At the end of the course, participants should be able to:</p> <p style="padding-left: 40px;">Describe data privacy laws around the globe Recognize leading practices for collecting, reviewing and removing data in cross-border investigations Define confidentiality and disclosure requirements in foreign jurisdictions</p> <p>Keywords: Cross-Border Investigations; Data privacy; Land mine; Global privacy laws; Preserving and collecting data; Processing and transferring data; Mobile; Advisory Services</p>
<p>Embracing Disruption</p>	<p>Podcast</p>	<p>14-PC-004</p>	<p>Overview</p>	<p>0.17</p>	<p>0.00</p>		<p>Disruptive technologies are creating new markets, new customers, new mindsets and new competitors. Understanding and balancing opportunities and risks should be a key area of focus for directors.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <p style="padding-left: 40px;">How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Fair Value Measurements - Valuation Techniques for Non-financial Assets and Liabilities</p>	<p>Web Based Self Study</p>	<p>11-WB-325</p>	<p>Intermediate</p>	<p>2.00</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Fair Value Measurements - Valuation Techniques for Non-financial Assets and Liabilities is designed to enhance participants' understanding of the valuation techniques used to determine the fair value of nonfinancial assets and liabilities, as well as valuations of reporting units for purposes of goodwill impairment testing.</p> <p>By the end of this course, participants should be able to:</p> <p>Identify the valuation approaches and the critical inputs used to value reporting units for purposes of testing goodwill for impairment Identify common valuation techniques and inputs to those techniques applicable to valuing intangible assets, asset retirement obligations, real estate, defensive assets and liabilities Describe other key considerations, including unit of account/measurement considerations, when valuing nonfinancial assets and liabilities under U.S. GAAP</p> <p>Keywords: valuation of nonfinancial assets and liabilities; asset retirement obligation; FAS 143; impairment of long-lived asset; FAS 144; impairment of intangible assets; FAS142; FAS141R; APB29; goodwill impairment testing; ASC 360; ASC 820; ASC 805; ASC 350; defensive assets; ASC 410; receivables; Accounting</p>

<p>Financial Reporting for Discontinued Operations</p>	<p>Web Based Self Study</p>	<p>14-WB-105-WC</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>Financial Reporting for Discontinued Operations discusses the FASB's recently issued Accounting Standards Update No. 2014-08, Reporting Discontinued Operations and Disclosures of Disposals of Components of an Entity.</p> <p>At the end of the course, participants should be able to: Describe the new requirements for reporting discontinued operations</p> <p>Keywords: Financial reporting; Disclosures; Discontinued operations; ASU 2014-08; Disposals; Components; Business; Nonprofit activity; Held-for-sale; Strategic shift; Abandoned; Accounting</p>
<p>Fostering a Culture of Innovation</p>	<p>Podcast</p>	<p>14-PC-005</p>	<p>Overview</p>	<p>0.10</p>	<p>0.00</p>		<p>Boards must set a tone for innovation that is bold, yet thoughtful, while CIOs need to quantify and communicate the risks and rewards of innovation.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <p>How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>GAAP for Tax Reform</p>	<p>Web Based Self Study</p>	<p>18-WB-101-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.00</p>	<p>Taxes - 1</p>	<p>The GAAP for Tax Reform course focuses on the accounting for and implementation of the more complex aspects of US tax reform, including</p> <p>guidance from regulators and standard setters.</p> <p>At the end of the course, participants should be able to:</p> <p>Identify the accounting and implementation issues for the more complex aspects of the tax reform. Identify the most significant effects of tax reform on companies' financial statements Understand key auditing considerations surrounding tax reform</p> <p>Keywords GAAP, Tax reform, regulators, standard setters, US tax reform</p>

<p>Goodwill impairment: Applying a simplified approach</p>	<p>Web Based Self Study</p>	<p>17-WB-110-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The Goodwill impairment: Applying a simplified approach course will address the changes to the goodwill impairment model resulting from ASU 2017-04, as well as practical impairment considerations as we head into year-ends.</p> <p>At the end of the course, participants should be able to: Identify the key changes in ASU 2017-04 Recall disclosure and transition guidance arising from ASU 2017-04. Recognize practical application of the impairment model.</p> <p>Keywords ASU 2017-04, goodwill, impairment, transition, disclosure</p>
<p>Hacking the Cloud</p>	<p>Podcast</p>	<p>15-PC-008</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Hacking the Cloud podcast discusses the reality that multiple cyber security events have forced cloud service providers to strengthen their security measures. While "bad actor" hackers will always find new ways to break into systems, cloud service providers are being equally proactive in building effective barriers to thwart these malicious cyber-attacks. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Hedge Accounting</p>	<p>Web Based Self Study</p>	<p>10-WB-203</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>Hedge Accounting is designed to provide participants with a working knowledge of the basic accounting requirements for hedge accounting. Topics include: Concept and definition of hedging Hedging models Accounting for qualifying hedges Four cornerstones of hedge accounting.</p> <p>At the end of this course, participants should be able to: Explain the concept of hedging Describe the different hedging models Explain the accounting for qualifying hedges Describe the four cornerstones of hedge accounting</p> <p>Keywords: ASC Topic 815; Hedging; Derivatives; Fair Value Hedge; Cash Flow Hedge; Hedge accounting; Qualifying hedges; assessing effectiveness; measuring ineffectiveness; hedged item; hedging instrument; formal documentation; hedge documentation; measurement of derivative; measurement of hedged item; net investment in a foreign operation; hedgeable risks; contemporaneous; Accounting</p>

<p>IFRS - Accounting Policies and Changes in Accounting Estimates and Errors -- IAS 8</p>	<p>Web Based Self Study</p>	<p>18-WB-458</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1-hour CPE interactive self-study is part of the IFRS curriculum. It is intended to provide 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.</p> <p>By the end of this course, you 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.</p> <p>Keywords: Accounting Estimates and Errors; Accounting policies; Changes in accounting policies; Disclosures; IAS 8; Accounting</p>
<p>IFRS - Agriculture -- IAS 41</p>	<p>Web Based Self Study</p>	<p>17-WB-479</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1-hour web-based training intended to explain accounting and disclosure requirements of IAS 41 Agriculture.</p> <p>By the end of this course, you 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.</p> <p>Keywords: IFRS, IAS 41, Agriculture, Accounting</p>
<p>IFRS - Application of IAS 38 - Technical Feasibility</p>	<p>Web Based Self Study</p>	<p>17-WB-604</p>	<p>Intermediate</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1.5 hour 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.</p> <p>By the end of this course, you should be able to: Apply the requirements of IAS 38 for capitalization of certain development costs to different kinds of development projects in different 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.</p> <p>Keywords: IFRS, IAS 38, Development Costs, Accounting</p>

<p>IFRS - Business Combinations - IFRS 3</p>	<p>Web Based Self Study</p>	<p>17-WB-477</p>	<p>Basic</p>	<p>2.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 2-hour web-based self-study is intended to provide an overview of IFRS 3 and explain the acquisition method, measurement and recognition principles and disclosures required by IFRS 3 via interactive examples.</p> <p>By the end of this course, you 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 in stages and to a business combination achieved without transferring consideration. Identify disclosures required by IFRS 3.</p> <p>Keywords: IFRS, Business Combinations, IFRS 3, Accounting</p>
<p>IFRS - Classification and Measurement of Financial Instruments -- IAS 39</p>	<p>Web Based Self Study</p>	<p>18-WB-456A</p>	<p>Basic</p>	<p>1.00</p>			<p>This interactive web-based self-study is a part of IFRS curriculum. It is intended to provide the key principles classifying & measuring financial instruments under IFRS through interactive examples & comparisons to US GAAP.</p> <p>By the end of this course, you should be able to: Identify financial instruments which are included or excluded from the scope of IAS 39. This course will also help you classify financial instruments into appropriate categories, and determine the propriety of the initial recognition and subsequent measurement of financial instruments.</p> <p>Keywords:IFRS, IAS 39, Classification and Measurement of Financial Instruments, Accounting</p> <p>This course is not CPE-eligible.</p>
<p>IFRS - Consolidations IFRS 10 and 12</p>	<p>Web Based Self Study</p>	<p>17-WB-605</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This 1.5 hour CPE course explains 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.</p> <p>By the end of this course, you 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.</p> <p>Keywords: IFRS, IFRS 10, IFRS 12, Consolidations, Accounting</p>

<p>IFRS - Debt and Equity Classifications -- IAS 32</p>	<p>Web Based Self Study</p>	<p>17-WB-476</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This 1.5 CPE web-based Self-Study is intended to provide an introduction to IAS 32, Financial Instruments: Presentation and requirements therein for debt and equity classification.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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 their accounting impact on the financial statements. Identify transaction costs for debt, equity, and compound instruments and how to account for those transaction costs under IFRS. Assess the classification and accounting treatment for treasury shares and dividends paid on liability and equity instruments. <p>Keywords: IFRS, IAS 32, Debt and Equity Classifications, Accounting</p>
<p>IFRS - Derecognition - IFRS 9</p>	<p>Web Based Self Study</p>	<p>18-WB-475</p>	<p>Basic</p>	<p>2.00</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>IFRS - Derecognition -- IFRS 9 is a 2-hour web-based self study that is intended to provide an introduction to derecognition of financial assets and liabilities (IFRS 9). By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify requirements of the nine-step model for derecognition of financial assets. Select the appropriate steps in the nine-step model for derecognition of financial assets. Determine the accounting for transfers of financial assets qualifying and not qualifying for derecognition. Recall the criteria for derecognizing financial liabilities. Recall the accounting for financial liabilities when modification of terms occurs. Identify the general impact of the IFRS derecognition model on securitization structures. Apply requirements of IFRS 9 for derecognition of financial assets and liabilities to specific situations. <p>Keywords: Derecognition; Financial Instruments; IFRS 9; Accounting</p>
<p>IFRS - Employee Benefits Amended IAS 19 and IFRIC 14</p>	<p>Web Based Self Study</p>	<p>17-WB-602</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1.5 hour CPE interactive self-study 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.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> Identify the scope and objectives of IAS 19 Employee Benefits. Identify the four categories of employee benefits. 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 and presentation and disclosure requirements for short-term employee benefits, other long term employee benefits, and termination benefits. Identify the major differences between IFRS and U.S. GAAP with respect to employee benefits. <p>Keywords: IAS 19, IFRIC 14, Employee Benefits, Accounting</p>

<p>IFRS - First-Time Adoption of International Financial Reporting Standards -- IFRS 1</p>	<p>Web Based Self Study</p>	<p>18-WB-457</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>IFRS – First-Time Adoption of International Financial Reporting Standards -- IFRS 1 provides transitional requirements and mandatory exceptions and mandatory exemptions available on the first-time adoption of IFRS.</p> <p>By the end of this course, participants should be able to:</p> <p>Identify the general requirements to be applied when an entity adopts IFRS and prepares its first IFRS financial statement.</p> <p>Identify the mandatory exceptions and optional exemptions granted by IFRS 1.</p> <p>Recognize the process of adoption and conversion to IFRS.</p> <p>Identify the presentation and disclosure requirements including the required reconciliations when an entity prepares its first IFRS financial statements.</p> <p>Apply IFRS 1 to specific scenarios related to applicability, mandatory exceptions and optional exemptions, transition adjustments, and required financial statements and reconciliations.</p> <p>Keywords: First-Time Adoption of International Financial Reporting Standards; IFRS 1; Accounting</p>
<p>IFRS - Foreign Exchange Rates and Financial Reporting -- IAS 21 and IAS 29</p>	<p>Web Based Self Study</p>	<p>18-WB-483</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>IFRS - Foreign Exchange Rates and Financial Reporting -- IAS 21 and IAS 29 is a 1-hour web-based self study that is intended to provide an overview of IAS 21 and IAS 29; explain recognition for foreign currency transactions and translation of the financial statements into a presentation currency via interactive examples and comparison to U.S. GAAP; and explain required disclosures. The course will also provide an overview of the restatement process for the financial statements of an entity whose functional currency is that of hyperinflationary economy.</p> <p>By the end of this course, participants should be able to:</p> <p>Identify how to determine an entity's functional currency.</p> <p>Apply requirements of IAS 21 to translate foreign currency transactions & balances into an entity's functional currency.</p> <p>Identify how to translate financial statements into a presentation currency (if the presentation currency differs from the functional currency).</p> <p>Identify characteristics indicating that an economy is hyperinflationary.</p> <p>Recall basic restatement procedures of financial statements whose functional currency is that of a hyperinflationary economy in accordance with IAS 29.</p> <p>Identify the presentation & disclosure requirements of IAS 21 & IAS 29.</p> <p>Identify requirements for translating foreign currency transactions & balances into an entity's company's functional currency.</p> <p>Keywords: IAS 21; IAS 29; Foreign currency transactions; Translation of the financial statements; Foreign Exchange Rates; Financial Reporting; Accounting</p>
<p>IFRS - IAS 36 - Application Issues - Impairment of Long-Lived Assets and Goodwill</p>	<p>Web Based Self Study</p>	<p>17-WB-603</p>	<p>Intermediate</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>Through the use of a case study, the 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 WB 454, which is a prerequisite for this course.</p> <p>By the end of this course, learners should be able to:</p> <p>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.</p> <p>Apply the principles of IAS 36 to determine the recoverable amount of an asset or CGU.</p> <p>Apply the principles of IAS 36 to calculate impairment loss under IFRS and U.S. GAAP.</p> <p>Apply the principles of IAS 36 to allocate an impairment loss to assets within a CGU.</p> <p>Apply the principles of IAS 36 to determine the amount of reversal of an impairment loss.</p> <p>Identify the differences between IFRS and U.S. GAAP with respect to the impairment of long-lived assets and goodwill.</p> <p>Keywords: IFRS, IAS 36, Long-Lived Assets, Goodwill, Accounting</p>

<p>IFRS - Impairment of Assets - IAS 36</p>	<p>Web Based Self Study</p>	<p>18-WB-454</p>	<p>Basic</p>	<p>0.67</p>	<p>0.50</p>	<p>Accounting - 0.5</p>	<p>IFRS - Impairment of Assets -- IAS 36 is an interactive web-based IFRS self study intended to explain the key principles of asset impairment under IFRS through interactive examples and comparisons to U.S. GAAP.</p> <p>By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Recall how the asset's recoverable amount is determined. Compute recoverable amount and impairment loss. <p>Recall the methodology for intangible asset, including goodwill, impairment testing under IFRS.</p> <p>Identify appropriate accounting for reversals of impairment.</p> <p>Keywords: Impairment of Assets; IAS 36; Recoverable amount; Accounting</p>
<p>IFRS - Income Taxes -- IAS 12</p>	<p>Web Based Self Study</p>	<p>18-WB-465</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>IFRS - Income Taxes -- IAS 12 is a 2-hour web-based self study that provides an introduction to IAS 12, Income Taxes. By the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> 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 DTL. <p>Identify considerations for recognition of deferred taxes for investments in subsidiaries, equity method investments and business combinations.</p> <p>Identify how deferred taxes are recognized for uncertain tax positions, forex differences, and share-based payments.</p> <ul style="list-style-type: none"> Identify disclosures and presentation requirements in IAS 12. Identify permanent and temporary differences. <p>Identify requirements of IFRIC 23 and compute amounts for to tax uncertainties.</p> <p>Keywords: IAS 12; Income Taxes; Accounting</p>
<p>IFRS - Interim Financial Reporting and Impairment (IAS 34, IFRIC 10)</p>	<p>Web Based Self Study</p>	<p>17-WB-478</p>	<p>Basic</p>	<p>1.25</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This web-based training is intended to explain accounting and disclosure requirements of IAS 34 Interim Financial Reporting and IFRIC 10 Interim Financial Reporting and Impairment.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> Identify the components, form, and content of interim financial statements. Identify the periods for which interim financial reports are to be presented. Apply the recognition and measurement principles in an interim financial report. Identify common interim financial reporting issues. <p>Identify the key differences between IFRS and U.S. GAAP as they relate to interim financial reporting.</p> <p>Keywords: IFRS, IAS 34, IFRIC 10, Accounting, Financial Reporting, Impairment</p>

<p>IFRS - Inventories -- IAS 2</p>	<p>Web Based Self Study</p>	<p>17-WB-469</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This 1.5 hour CPE interactive web-based self-study is intended to provide an introduction to IAS 2, Inventories.</p> <p>By the end of this course, you should be able to: Identify items in scope of IAS 2 Inventories Identify costs that comprise inventories Define and apply the measurement principles under IAS 2 Define the key differences between IFRS and US GAAP</p> <p>Keywords: IFRS, IAS 2, Inventories, Accounting</p>
<p>IFRS - Investment Property -- IAS 40</p>	<p>Web Based Self Study</p>	<p>17-WB-470</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>IFRS - Investment Property -- IAS 40 is a 1-hour web-based self study that provides an introduction to IAS 40, Investment Property. By the end of this course, participants should be able to:</p> <p>Define and identify types of investment property. Describe the recognition and measurement criteria for investment property. Describe how to account for transfers and disposals. Describe the related disclosure requirements. Explain differences in IFRS and U.S. GAAP relating to investment property. Keywords: Investment Property; IAS 40; Accounting</p>
<p>IFRS - Joint Ventures IFRS 11 and IAS 28</p>	<p>Web Based Self Study</p>	<p>17-WB-606</p>	<p>Basic</p>	<p>1.50</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1.5 hour CPE 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.</p> <p>By the end of this course, you 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.</p> <p>Keywords: IFRS, IFRS 11, IAS 28, Joint Ventures, Accounting</p>

<p>IFRS - Presentation of Financial Statements -- IAS 1 and IAS 10</p>	<p>Web Based Self Study</p>	<p>17-WB-464</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1-hour CPE interactive web-based self-study is intended to provide an overview to presentation of financial statements, including events after the reporting period (IAS 1 & IAS 10).</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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. <p>Keywords: IFRS, IAS 1, IAS 10, Presentation of Financial Statements, Accounting</p>
<p>IFRS - Provisions and Contingent Liabilities and Contingent Assets - IAS 37</p>	<p>Web Based Self Study</p>	<p>17-WB-455</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1 hour CPE interactive web-based self-study is intended to provide the key principles of liability recognition and measurement under IFRS through interactive examples & comparisons to US GAAP.</p> <p>By the end of this course you should be able to:</p> <ul style="list-style-type: none"> Define provisions, liabilities, contingent liabilities, and contingent assets. Identify and apply recognition and measurement requirements for provisions and liabilities. Identify the major recognition and measurement differences between IFRS and U.S. GAAP with respect to liabilities.. <p>Keywords: IFRS, IAS 37, Provisions, Contingent Liabilities, Contingent Assets, Accounting</p>
<p>IFRS - Selected Disclosures - Financial Instruments - Disclosures and Related Party Disclosures and Operating Segments - IFRS 7 IAS 24 and IFRS 8</p>	<p>Web Based Self Study</p>	<p>17-WB-461</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>IFRS – Selected Disclosures – Financial Instruments – Disclosures and Related Party Disclosures and Operating Segments -- IFRS 7, IAS 24, and IFRS 8 is intended to provide an introduction to presentation of certain selected disclosures for financial instruments under IFRS 7, related party disclosures under IAS 24 and operating segments under IFRS 8.</p> <p>At the end of this course, participants should be able to:</p> <ul style="list-style-type: none"> Identify the purpose, scope, and application of selected IFRS disclosure standards: IFRS 7 Financial Instruments: Disclosures IAS 24 Related Party Disclosures 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 US GAAP as they relate to selected disclosures. <p>Keywords:Financial Instruments - 825; Notes to Financial Statements - 235; Related Party Disclosures - 850; Segment Reporting - 280; Fin Instruments - Pres and Disclosure - IFRS 7; Related Parties - IAS 24; Operating Segments - IFRS 8; Accounting</p>

<p>IFRS - Share-based Payments -- IFRS 2</p>	<p>Web Based Self Study</p>	<p>18-WB-462</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This course will provide an overview of IFRS 2 Share-based Payment via interactive examples and comparisons to U.S. GAAP.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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. <p>Keywords: Employee Compensation Arrangements; Share-based Payments - IFRS 2; Accounting</p>
<p>IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38</p>	<p>Web Based Self Study</p>	<p>17-WB-453</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This 1 hour CPE interactive web-based self-study is intended to provide the key principles of asset recognition and measurement under IFRS through interactive examples and comparisons to US GAAP.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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. <p>Keywords: IFRS, IAS 16, IAS 38, Tangible Assets, Intangible Assets, Accounting</p>
<p>IFRS - Tangible and Intangible Assets Part II - Disposals Replacements AHFS and Disc Ops - IAS 16 IAS 38 and IFRS 5</p>	<p>Web Based Self Study</p>	<p>17-WB-460</p>	<p>Basic</p>	<p>2.00</p>	<p>2.00</p>	<p>Accounting - 2</p>	<p>This 2-hour CPE web-based self-study is a continuation of IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38 . It is intended to provide an overview to the retirement and disposal criteria applicable for tangible and intangible assets, criteria and treatment for classifying assets as held for sale or as discontinued operations, and the related disclosure requirements under IFRS.</p> <p>We recommend completing IFRS - Tangible and Intangible Assets - Part I Recognition and Measurement Principles -- IAS 16 and IAS 38 prior to taking this self-study.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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. <p>Keywords: IFRS, IAS 16, IAS 38, IFRS 5, Tangible Assets, Intangible Assets, Accounting</p>

<p align="center">IFRS 16 Leases</p>	<p align="center">Web Based Self Study</p>	<p align="center">18-WB-609</p>	<p align="center">Basic</p>	<p align="center">1.50</p>	<p align="center">1.50</p>	<p align="center">Accounting - 1.5</p>	<p>This course focuses on providing learners an understanding of when to apply IFRS 16 and lessee and lessor accounting models in IFRS 16. The course also highlights differences between IFRS and US GAAP.</p> <p>By the conclusion, you should be able to:</p> <ul style="list-style-type: none"> 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. <p align="center">Keywords: leases, IFRS 16, lessee, lessor, accounting, sale-and-leaseback transactions, ASC Topic 842</p>
<p align="center">IFRS 17 Insurance Contracts</p>	<p align="center">Web Based Self Study</p>	<p align="center">18-WB-104-WC</p>	<p align="center">Update</p>	<p align="center">0.83</p>	<p align="center">1.00</p>	<p align="center">Accounting - 1</p>	<p>The IFRS 17 Insurance Contracts course discusses the principles of accounting for insurance contracts under IFRS 17 and summarize the new general measurement model. The course also discusses transition to the new model and important financial and non-financial considerations for companies as they implement the new standard.</p> <p>By the end of this course, professionals should be able to:</p> <ul style="list-style-type: none"> Recall the types of contracts that are covered in the scope of IFRS 17. Recognize IFRS 17's General Measurement Model (GMM). Identify potential accounting changes that may impact insurers. <p align="center">Keywords IFRS 17, insurance contracts, GMM, contracts, insurers, general measurement model</p>
<p align="center">IFRS Derivatives and Embedded Derivatives - IFRS 9</p>	<p align="center">Web Based Self Study</p>	<p align="center">18-WB-466A</p>	<p align="center">Basic</p>	<p align="center">1.25</p>	<p align="center">1.00</p>	<p align="center">Accounting - 1</p>	<p>IFRS - Derivatives and Embedded Derivatives IFRS 9 provided an introduction to derivatives and embedded derivatives in accordance with IFRS 9 Financial Instruments.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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 non-financial item should be accounted for as a derivative. Identify an embedded derivative. <p>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.</p> <p>Apply IFRS 9 in specific situations to identify derivatives and embedded derivatives, determine whether to account for certain contracts as derivatives and whether to separate the embedded derivatives and related accounting.</p> <p align="center">Keywords: Derivatives and Embedded Derivatives, IFRS 9</p>

<p>IFRS- Financial Instruments-Impairment-IFRS 9</p>	<p>Web Based Self Study</p>	<p>17-WB-488</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides overview of requirements in IFRS 9 with respect to impairment and differences between IFRS 9 and US GAAP (ASU 2016-13).</p> <p>At the conclusion of this course, you should be able to: Recall impairment requirements in IFRS 9. Identify key differences between IFRS 9 and US GAAP (ASC Topic 326) with respect to impairment.</p> <p>Keywords: IFRS, IFRS 9, Financial Instruments, Impairment, Accounting</p>
<p>IFRS Hedging- 2019</p>	<p>Web Based Self Study</p>	<p>18-WB-466B</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1.0</p>	<p>This course provides an introduction to hedge accounting in accordance with IFRS 9.</p> <p>At the conclusion, you 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 US GAAP (ASU 2017-12) related to hedge accounting.</p> <p>Keywords:Hedge Accounting — IFRS 9</p>
<p>IFRS-Financial Instruments-Classification and measurement-IFRS 9</p>	<p>Web Based Self Study</p>	<p>17-WB-487</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>This course provides overview of requirements in IFRS 9 with respect to classification and measurement of financial instruments and differences between IFRS 9 and US GAAP (ASU 2016-01).</p> <p>At the conclusion of this course, you 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 US GAAP.</p> <p>Keywords: IFRS, IFRS 9, Financial Instruments, Classification and Measurement, Accounting</p>

<p>IFRS-Revenue from Contracts with Customers- IFRS 15 and ASC 606</p>	<p>Web Based Self Study</p>	<p>18-WB-486</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>This course focuses on differences between IFRS 15 and ASC 606.</p> <p>At the conclusion of this course, you should be able to: Recall requirements of IFRS 15. Identify differences between IFRS 15 and ASC 606.</p> <p>Keywords: IFRS, IFRS 15, ASC 606, Revenue, Accounting</p>
<p>Introduction to Internal Control Over Financial Reporting</p>	<p>Web Based Self Study</p>	<p>16-WB-106</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Auditing - 1</p>	<p>Introduction to Internal Control Over Financial Reporting is designed to provide participants a context and background for internal controls, an understanding of the differences between an integrated audit and a financial statement audit, and an overview of typical components of an ICFR Framework.</p> <p>At the end of this course, participants should be able to: Recall the ICFR background, historical and contextual information Contrast an integrated audit with a financial statement audit Recall why Internal Controls exist, including General Computer Controls (GCCs) Identify components of an ICFR Framework: Compliance roles and responsibilities Self-assessment process ICFR program management Documentation tool</p> <p>Keywords: Internal control over financial reporting; SOX; Sarbanes Oxley; PCAOB AS No. 5; COSO 2013 Framework; Integrated audit; Auditing; ICFR Framework; General computer controls; IT general controls</p>
<p>Introduction to Processes, Risks, and Controls</p>	<p>Web Based Self Study</p>	<p>17-WB-110</p>	<p>Basic</p>	<p>1.67</p>	<p>2.00</p>	<p>Auditing - 2</p>	<p>The Introduction to Processes, Risks, and Controls course is designed to provide 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.</p> <p>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.</p> <p>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.</p> <p>Keywords: Internal Controls; Risks; Processes; COSO; ERM; Enterprise Risk Management; Fraud; Testing Controls</p>

<p>Lease Identification, Components, and Key Concepts (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-101</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Lease Identification, Components, and Key Concepts (Topic 842) is the first in our four-part series of in-depth courses, which address the key requirements of the FASB's new lease accounting standard (Topic 842). Specifically, this course covers lease identification, components, and key concepts applicable to lessees and lessors under the new standard.</p> <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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. <p>Keywords: Leases; Topic 842; Consideration; Contract; Rights; Lessee; Lessor; Separate; Components; Non-components</p>
<p>Lessee Accounting and Transition (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-102</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Lessee Accounting and Transition (Topic 842) is the second course in a series of four on the FASB's lease accounting standard (Topic 842).</p> <p>This course covers some of the key aspects of the standard that relate to lessee accounting, including the following:</p> <ul style="list-style-type: none"> Lease Classification Initial Recognition and Measurement Subsequent Accounting Reassessments and Modifications Presentation and Disclosures Transition <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> Define key aspects of the standard that relate to lessee accounting Identify potential changes to current accounting practiced Identify the implications of ASC 842 on your business. <p>Keywords: Leases; Topic 842; Lease Classification; Day 1; Initial Recognition and Measurement; Day 2; Subsequent Accounting; Reassessments and Modifications; Presentation and Disclosures; Transition</p>
<p>Lessor Accounting and Transition (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-103</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Lessor Accounting and Transition (Topic 842) is the third course in a series of four on the FASB's lease accounting standard (Topic 842).</p> <p>This course covers some of the key aspects of the standard that relate to lessor accounting, including the following:</p> <ul style="list-style-type: none"> Lease Classification Initial and Subsequent Accounting Collectibility Lease Modifications Presentation and Disclosures Transition <p>By the end of this course, you should be able to:</p> <ul style="list-style-type: none"> 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 Identify the implications of ASC 842 on your business. <p>Keywords: Leases; Topic 842; lease classification; lease commencement; collectability; considerations; lease modifications; presentation and disclosures; transition;</p>

<p align="center">Mobile Opportunity</p>	<p align="center">Podcast</p>	<p align="center">15-PC-007</p>	<p align="center">Overview</p>	<p align="center">0.03</p>	<p align="center">0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Opportunity podcast asks viewers to embrace the opportunities and risks that mobility can bring to an organization and transform your business with mobile strategies that connect people and information. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p align="center">Mobile Technology Managing The Risk</p>	<p align="center">Podcast</p>	<p align="center">15-PC-006</p>	<p align="center">Overview</p>	<p align="center">0.03</p>	<p align="center">0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Technology: Managing the Risk podcast highlights for viewers that in their approach to mitigating mobile risk, organizations will be best served by taking a holistic view of data security. That view should encompass processes, governance, monitoring and oversight. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p align="center">Mobile Transformation</p>	<p align="center">Podcast</p>	<p align="center">15-PC-005</p>	<p align="center">Overview</p>	<p align="center">0.05</p>	<p align="center">0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Mobile Transformation podcast highlights for viewers that driven by consumers, enterprise mobility is transforming the way organizations engage with employees and customers. This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>New Definition of a Business: Implementation Issues</p>	<p>Web Based Self Study</p>	<p>18-WB-102-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The FASB's new definition of a business is effective for public companies in 2018. The course will feature professionals from KPMG's Department of Professional Practice and address implementation issues when applying the new definition. It will also address certain aspects of accounting for asset acquisitions, because more transactions are expected to qualify as asset acquisitions as a result of the new definition.</p> <p>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.</p> <p>At 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 Keywords FASB, Definition of a Business, implementation, ASC 805, ASU 2017-01</p>
<p>New revenue and leases standards for real estate companies</p>	<p>Web Based Self Study</p>	<p>17-WB-103-WC</p>	<p>Update</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The new revenue and leases standards for real estate companies course examines real estate-specific issues when implementing the new FASB standards on revenue recognition, other income and leases. The course will go beyond the general models and focus on individual matters relevant to real estate companies.</p> <p>By the end of this course, participants will be able to: Define the scope and summary of the new standards on revenue and other income List derecognition and measurement matters specific to real estate entities Define the scope and summary of the new leases standard Recall the frequently asked questions about identifying and allocating to lease and non-lease components and other matters and their responses</p> <p>Keywords: Accounting update; Financial reporting update; SEC regulatory activities ; SEC and PCAOB developments; standard-setting activities; revenue recognition standard; new lease accounting standard; EITF; financial instruments; EITF Meeting; Mobile; ASC 606; ASC 842</p>
<p>Overview of ASC 820 Fair Value Measurement</p>	<p>Web Based Self Study</p>	<p>19-WB-101</p>	<p>Overview</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>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.</p> <p>By the end of this module you will 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.</p> <p>This course is the first of two that make up the Fair Value Measurement series.</p> <p>"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. Fair value considerations for liabilities.</p> <p>Keywords Fair value, ASC 820, fair value hierarchy, disclosure</p>

<p>Overview of ASC Topic 740 Income Taxes</p>	<p>Web Based Self Study</p>	<p>19-WB-103</p>	<p>Overview</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting – 1</p>	<p>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.</p> <p>By the end of this module you will 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.</p> <p>This course is the first of three that make up the Income Tax series.</p> <p>"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.</p> <p>"Advanced Income Tax Issues: Uncertainty in Income Taxes" will cover accounting for uncertainty in income taxes.</p> <p>Keywords ASC 740, income taxes, taxes, tax provision, deferred tax recognition, disclosure</p>
<p>Overview of SEC Compliance and Reporting</p>	<p>Web Based Self Study</p>	<p>11-WB-208</p>	<p>Basic</p>	<p>1.00</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>Overview of SEC Compliance and Reporting is an introduction to the SEC, its organization, rules & regulations, and filing requirements. It introduces XBRL and SEC reporting requirements.</p> <p>By the end of this course, participants should be able to: Describe the SEC's involvement with U.S. GAAP Explain the organization of the SEC Discuss an overview of the SEC's basic rules and regulations Explain the SECs basic filing requirements and provide an overview of the general filing forms Discuss an overview of XBRL</p> <p>Keywords: SEC compliance; XBRL; reporting; U.S. GAAP; filing requirements; 1933 Act; 1934 Act; disclosure; comment letter; S-K; S-X; MD&A; SAB; staff accounting bulletin; filing deadlines; 8-K; 10-K; 10-Q; EDGAR; Accounting</p>
<p>Overview of the FASB's New Financial Instruments Impairment Standard</p>	<p>Web Based Self Study</p>	<p>16-WB-111-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>The Overview of the FASB's New Financial Instruments Impairment Standard course will provide a high-level overview of the new standard including information about its effective dates and transition requirements. The course will also highlight the potential impact the new standard may have on an entity's processes and controls.</p> <p>At the end of the course, participants should be able to: Define the new standard, effective dates, and transition requirements.</p> <p>Keywords CECL; Accounting update; Financial reporting update; SEC regulatory activities ; SEC and PCAOB developments; standard-setting activities; financial instruments; impairment; ASU 2016-13, Topic 326;Mobile;</p>

<p>Overview of the FASB's New Hedging Standard</p>	<p>Web Based Self Study</p>	<p>17-WB-107-WC</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The Overview of the FASB's New Hedging Standard course reviews the recently issued Accounting Standards Update by the FASB that simplifies and expands the application of hedge accounting.</p> <p>Overview of the new hedging standard, including: Changes to the recognition and presentation of hedges New permitted hedging strategies Changes to reduce the cost and complexity of applying hedge accounting Effective date and transition</p> <p>At the end of the course, participants should be able to: Identify the main provisions of the FASB's new hedging standard (ASU 2017-12) Keywords: FASB, SEC, Reporting, Hedging, ASU 2017-12, which amends ASC 815</p>
<p>Process Flowcharting</p>	<p>Web Based Self Study</p>	<p>16-WB-117-MSO</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Business Management & Organization - 1</p>	<p>This course is designed to provide professionals who are new to flowcharting with the skills and knowledge needed to effectively use flowcharts as a tool to clearly depict process activities, including key risk areas and controls. As a result of this training, learners should be able to guide the development of flowcharts and perform an effective review of the flowchart document.</p> <p>By the end of this course, you should be better able to: Define process flowcharting Define the value of process flowcharting Select the correct flowchart symbols Keywords: Process flow, flowcharting, understanding the entity, risks, ICOFR, flow of information</p>
<p>Pushdown Accounting</p>	<p>Web Based Self Study</p>	<p>15-WB-110-WC</p>	<p>Intermediate</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>The FASB recently issued a new Accounting Standards Update that provides guidance on applying pushdown accounting to an acquired entity.</p> <p>At the end of the course, participants should be able to: Describe when an acquired entity can apply pushdown accounting in its separate financial statements Recognize certain implications of this accounting method</p> <p>Keywords: Pushdown Accounting, ASU 2014-17, Recognition, Subsequent Measurement, Acquisition-Related Goodwill, Acquisition-Related Debt, Accounting, Mobile</p>

<p>Quarterly Outlook for Accounting and Financial Reporting (Q1 2019)</p>	<p>Web Based Self Study</p>	<p>19-WB-102-WC</p>	<p>Update</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>The Quarterly Outlook for Accounting and Financial Reporting (Q1 2019) will include highlights from the 2018 AICPA Conference on Current PCAOB and SEC Developments ; as well as ASC 842 standard-setting updates and implementation challenges.</p> <p>At the end of this course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term.</p> <p>Keywords leases, SEC, FASB, Quarterly Reporting, Financial Instruments, EITF, EITF Update, PCAOB, FASB, CAMs, Critical Audit Matters</p>
<p>Quarterly Outlook for accounting and financial reporting (Q2 2018)</p>	<p>Web Based Self Study</p>	<p>18-WB-108-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>The Quarterly Outlook for Accounting and Financial Reporting (Q2 2018) will highlight tax reform; standard-setting and implementation updates on the revenue recognition, leases and financial instruments standards; SEC developments; and other FASB priorities.</p> <p>At the end of the course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term</p> <p>Keywords AICPA, PCAOB, SEC Developments, Revenue Recognition, ASC 606, Leases, ASC 842, FASB, tax reform, financial instruments</p>
<p>Quarterly Outlook for accounting and financial reporting (Q3 2018)</p>	<p>Web Based Self Study</p>	<p>18-WB-111-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>The Quarterly Outlook for Accounting and Financial Reporting (Q3 2018) will highlight tax reform; standard-setting and implementation updates on the revenue recognition, leases and financial instruments standards; cloud computing arrangements; SEC developments; and other FASB priorities.</p> <p>At the end of the course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term.</p> <p>Keywords AICPA, PCAOB, Revenue Recognition, ASC 606, ASC 842, tax reform, ASU 2018-10, ASU 2018-11, ASC 840, ASC 842, ASC 326, ASU 2017-12, SAB 118. xBRL, ASU 2018-08, ASU 2018-07, ASU 2018-09, ASU 2018-15, ASU 2018-12, EITF, cloud computing</p>

<p>Quarterly Outlook for accounting and financial reporting (Q4 2018)</p>	<p>Web Based Self Study</p>	<p>19-WB-101-WC</p>	<p>Update</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>The Quarterly Outlook for Accounting and Financial Reporting (Q4 2018) will include highlights from the 2018 AICPA Conference on current PCAOB and SEC developments; as well as ASC 842 standard-setting updates and implementation challenges.</p> <p>At the end of this course, participants should be able to: Identify financial reporting matters affecting a company's accounting and reporting in the current period and near term.</p> <p>Keywords leases, AICPA conference, PCAOB developments, ICFR, ASU 2018-20, revenue standard, accounting update, EITF</p>
<p>Remediation After a Cross-Border Investigation - The Unanticipated Challenges</p>	<p>Web Based Self Study</p>	<p>14-WB-116-WC</p>	<p>Intermediate</p>	<p>1.08</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>Remediation After a Cross-Border Investigation - The Unanticipated Challenges is the fourth in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study.</p> <p>Once the fact-finding stage of a cross-border investigation is complete, a company may need to remediate any issues identified and that can create unsuspected or unanticipated challenges. Taking effective remedial action can be an important determinant by regulators, both domestic and foreign, in deciding whether to charge a company with a violation of a law or to reduce the size of a criminal fine or penalty that might be assessed.</p> <p>Additional courses in this series include:</p> <p>Avoiding Missteps With Cross-Border Investigations Data Privacy in Cross-Border Investigations - Navigating the Minefield Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation</p> <p>At the end of the course, participants should be able to:</p> <p>Describe how to handle employees found to have engaged in wrongdoing Identify the process of addressing deficient, insufficient, or ineffective policies, procedures or controls that allowed the misconduct to occur Recognize considerations around the timing of remedial actions</p> <p>Keywords: Cross-Border Investigations; Investigative effectiveness; Remediation; Compliance Program; Integrated Compliance</p>
<p>Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation</p>	<p>Web Based Self Study</p>	<p>14-WB-115-WC</p>	<p>Intermediate</p>	<p>0.92</p>	<p>1.00</p>	<p>Management Services - 1</p>	<p>Conducting a cross-border investigation is no simple endeavor. Add the complexities of legal and cultural differences, and you have arguably one of the biggest challenges facing global corporations today.</p> <p>Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation is the third in a four-part webcast series that offers guidance based on the findings of KPMG International's Cross-Borders Investigations study.</p> <p>An understanding of local law is critical in reporting the findings of a cross-border investigation, according to KPMG's new study, "Cross-border Investigations: Are You Prepared for the Challenge?"</p> <p>Careful attention to the form and content of a report is required. Certain countries may compel a release of the report to subjects, which can lead to privacy, defamation or other employment rights claims. Companies may want to consider establishing proper data export channels proactively to avoid difficult situations.</p> <p>Additional courses in this series include:</p> <p>Avoiding Missteps With Cross-Border Investigations Data Privacy in Cross-Border Investigations - Navigating the Minefield Remediation After a Cross-Border Investigation - The Unanticipated Challenges</p> <p>At the end of the course, participants should be able to:</p> <p>Describe how to assess the existing response protocols, including reporting and disclosure procedures Differentiate local laws when reporting the findings of a cross-border investigation List leading practices for providing a report – oral or written Outline how to avoid conflicts around reporting restrictions and requirements</p>

<p>Responsible Social Media - Knowing the Boundaries</p>	<p>Podcast</p>	<p>15-PC-004</p>	<p>Overview</p>	<p>0.08</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Responsible Social Media - Knowing the Boundaries podcast discusses the idea that while a business necessity, social media poses real risks. Do you have the appropriate governance in place? This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Revenue from Contracts with Customers - Application Guidance and Disclosure Requirement</p>	<p>Web Based Self Study</p>	<p>17-WB-107</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p> <p>Revenue from Contracts with Customers – Application Guidance and Disclosure Requirement is the third in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course covers selected application guidance, contract modifications and costs, presentation and disclosures.</p> <p>Additional application topics include: Licenses Sales with a Right of Return Repurchase Agreements Warranties Other Topics</p> <p>At the end of the course, participants should be able to: Define the application guidance of ASC 606 Identify the presentation and disclosure requirements of ASC 606</p> <p>Keywords: ASC 606, Revenue Recognition, five step model, Contracts with customers, accounting, contract, customer, performance obligation, transaction price, licenses, warranties, contract modification, repurchase agreements, presentation, disclosure, application</p>
<p>Revenue from Contracts with Customers - Overview</p>	<p>Web Based Self Study</p>	<p>17-WB-105</p>	<p>Overview</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting -1</p> <p>Revenue from Contracts with Customers – Overview is the first in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). Topics include: Overview of the standard, including effective date, transition, and scope Examples of potential changes to current practice Business impacts</p> <p>By the end of this course, you should be able to: Define the scope of ASC Topic 606 and recall the Five-Step Model, effective date, and transition approaches. Identify some of the potential changes to current practice. Identify the implications of ASC Topic 606 on your company's business.</p> <p>Keywords: revenue recognition standard; FASB; ASU 2014-09; Topic 606; ASC 606; Five step model; Business considerations; Transition method; Transition approach timeline; Implementation; Next steps; Accounting</p>

<p>Revenue from Contracts with Customers – The Five Step Model</p>	<p>Web Based Self Study</p>	<p>17-WB-106</p>	<p>Basic</p>	<p>1.50</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Revenue from Contracts with Customers – The Five Step Model is the second in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course covers the five main steps to apply the revenue recognition model. Topics include:</p> <p style="text-align: center;">Background and scope The five step model</p> <p>At the end of the course, participants should be able to: Define the five steps of the revenue recognition model</p> <p>Keywords: New revenue recognition standard; FASB; ASU 2014-09; Topic 606; ASC 606; Five step model; Contract; Customer; Performance obligation; Transaction price; Variable consideration; Constraint; Significant financing component; Transfer of control; Accounting</p>
<p>Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations</p>	<p>Web Based Self Study</p>	<p>17-WB-108</p>	<p>Basic</p>	<p>0.83</p>	<p>1.00</p>	<p>Accounting - 1</p>	<p>Revenue from Contracts with Customers – Transition, Accounting Impacts, and Other Considerations is the fourth in a series of four revenue recognition courses designed to provide participants an overview of the final revenue recognition standard (ASC Topic 606). This course provides an understanding of transition approaches and some considerations companies should think about when selecting and implementing a transition approach.</p> <p>At the end of the course, participants should be able to: Define the transition approaches in the revenue recognition standard (ASC 606) Recognize the accounting impact of the various transition approaches.</p> <p>Keywords: ASC 606, Revenue Recognition, five step model, Contracts with customers, accounting, contract, customer, performance obligation, change in measurement of performance, transaction price, variable consideration, transition, transition method, accounting impairment;</p>
<p>Sale-leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics (Topic 842)</p>	<p>Web Based Self Study</p>	<p>17-WB-104</p>	<p>Basic</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting - 1.5</p>	<p>Sale-leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics (Topic 842) is the fourth course in a series of four on the FASB's lease accounting standard (Topic 842).</p> <p>This course covers some of the key aspects of the standard related to both lessee and lessor accounting, including the following:</p> <p style="text-align: center;">Subleases Sale-leaseback Accounting Build-to-suit Considerations Leases Acquired in a Business Combination</p> <p>By the end of this course, you 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 your accounting practices.</p> <p>Keywords: Leases; Topic 842; sale-leaseback transactions; build-to-suit arrangements; subleases; leases acquired in a business combination</p>

<p>Social Media - Telling Your Own Story</p>	<p>Podcast</p>	<p>15-PC-002</p>	<p>Overview</p>	<p>0.03</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Social Media - Telling Your Own Story podcast highlights the concept of telling your own story before someone else tells it for you. Being responsibly social includes being engaged and listening to online conversations about your company, products, customers, or market and being prepared to respond.</p> <p>This podcast is one of a ten part series on Emerging Technologies. Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Social Media: Risk and Reward</p>	<p>Podcast</p>	<p>14-PC-008</p>	<p>Overview</p>	<p>0.15</p>	<p>0.00</p>	<p>Social media has transformed the cultural and economic landscape, rewriting concepts of privacy, confidentiality and commercial secrecy. Directors must ensure the company is using these technologies for maximum strategic advantage, while remaining vigilant against potential reputation risk.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Technology and Leadership: The Critical Role of the CIO</p>	<p>Podcast</p>	<p>14-PC-003</p>	<p>Overview</p>	<p>0.12</p>	<p>0.00</p>	<p>The effective CIO is no longer simply a technologist, but must be a business leader first, capable of talking about technology in terms of company strategy. He or she should be a fully integrated leader of senior management, able to proactively offer answers to questions and solutions to business problems.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>The Big Data Revolution</p>	<p>Podcast</p>	<p>14-PC-006</p>	<p>Overview</p>	<p>0.10</p>	<p>0.00</p>	<p>The power and range of IT capabilities are endless—from social and mobile to big data and cloud computing—and so are the potential risks. Due diligence in mitigating risk starts in the boardroom.</p> <p>This podcast is one of an eight part series on the Intersection of Technology, Strategy and Risk: Defining the Board's Role. This series is designed to help boards understand:</p> <ul style="list-style-type: none"> How emerging technologies impact directors' responsibilities Why the board must partner with the CIO in providing IT leadership What boards should ask about big data, security and social media <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>The Responsibly Mobile Journey</p>	<p>Podcast</p>	<p>15-PC-003</p>	<p>Overview</p>	<p>0.05</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Responsibly Mobile Journey podcast discusses the idea that a majority of executives rank mobile technology as their top strategic priority. Yet, how many actually have a comprehensive mobile strategy?</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>
<p>Things to Consider When Starting a Social Media Channel</p>	<p>Podcast</p>	<p>15-PC-001</p>	<p>Overview</p>	<p>0.07</p>	<p>0.00</p>	<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG's Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>The Things to Consider When Starting a Social Media Channel podcast answers the question "what organizations need to consider when starting a social media channel?" Find out from KPMG's H. John Hair about the importance of reviewing terms and conditions, assessing data storage, access, and migration.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>

<p>Valuation Hot Topics</p>	<p>Web Based Self Study</p>	<p>18-WB-112-WC</p>	<p>Overview</p>	<p>1.25</p>	<p>1.50</p>	<p>Accounting – 1.5</p>	<p>KPMG professionals discuss valuation topics including private equity and venture capital investments, inventory in business combinations, and the impact of US tax reform.</p> <p>These are topics that are front and center in valuation industry discussions:</p> <p>Highlights of the recently exposed working draft of the AICPA Accounting and Valuation Guide, “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies.</p> <p>Concept of calibration and its importance in fair value measurement.</p> <p>Top-down and bottom-up inventory valuation methods.</p> <p>Interrelationship between inventory and intangible asset values.</p> <p>Valuation implications of US tax reform.</p> <p>After completing this course participants should be able to:</p> <p>Recognize the content of the recently exposed 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”.</p> <p>Identify certain practical ramifications of recent regulatory updates on valuations.</p> <p>Identify concepts from the new inventory valuation framework.</p> <p>Keywords goodwill, ASC 820, ASC 740, ASC 350, ASC 946</p>
<p>What's the Next Emerging Technology: Self-Driving Cars</p>	<p>Podcast</p>	<p>15-PC-010</p>	<p>Overview</p>	<p>0.07</p>	<p>0.00</p>		<p>Organizations can achieve tangible benefits from emerging technologies such as mobility, social media and cloud computing. When turning IT risk into opportunity, an organization must demonstrate effective IT compliance through governance and controls, data integrity, security and privacy, and supplier management compliance needed to embrace disruptive technologies. KPMG’s Emerging Technology Risk Services help clients recognize and responsibly manage these risks.</p> <p>TheWhat's the Next Emerging Technology: Self-Driving Cars podcast discusses how the car of the future will be a highly complex computer that will not only transport you, but will seamlessly keep you connected with your world.</p> <p>This podcast is one of a ten part series on Emerging Technologies.</p> <p>Keywords: Technology; Strategy; Risk; Board; IT; Business Strategy; Audit Committee</p>