



Custom Learning Portal Course Catalog

A different school of thought
Executive Education

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Our Story

Welcome to KPMG Executive Education. A different school of thought. Designed to meet a world of different needs.

While emerging and complex accounting and regulatory changes are driving the need for enhanced skills, the world and business are also moving at a speed we never thought possible. And if companies and people don't keep up, it will become almost impossible to catch up.

We make it easy for management to help employees strengthen their skills and keep up with CPE requirements. Our custom learning portal is personalized to your organization and provides easy access to an extensive list of digital self-studies on technical accounting and finance topics detailed in this catalog. A cost-effective way to close learning gaps, the portal allows you to assign courses and track your team's completion.

Developed and taught by KPMG subject matter professionals and leading practitioners from academia and business, all courses are CPE-eligible and mobile-friendly. New courses are added on a regular basis.

We've helped countless FORTUNE 100, middle-market, and global companies strengthen their staff and secure their future over the past 25+ years. Let us help you stay ahead of industry changes with relevant, timely training that addresses today's needs and tomorrow's demands.

We look forward to helping you, your employees, and your company look ahead and thrive.



Patricia C. Maslov
Managing Director, Executive Education

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Accounting Changes and Error Corrections **New!**

20-WVB-100-TR

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course discusses the specifics of reporting accounting changes and error corrections in accordance with ASC 250, Accounting Changes and Error Corrections.

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

- identify the different types of accounting changes and corrections of errors in prior-period financial statements
- recognize how to account for and report accounting changes and error corrections under ASC 250.

Accounting for Chapter 11 Reorganizations

19-WVB-107-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an introduction to some of the common accounting and financial reporting challenges faced by debtors around Chapter 11 Reorganization.

Topics include:

- consolidation considerations
- accounting for liabilities
- presentation of reorganization items
- accounting for executory contracts
- article 11 pro forma financial statements
- fresh-start accounting
- accounting when fresh-start accounting is not applied.

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

- identify some of the common accounting and financial reporting challenges faced by debtors during Chapter 11 reorganization and upon emergence
- determine when to apply fresh-start accounting.

Accounting for Contingencies and Guarantees

20-WVB-218

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

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

19-WB-106-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

Overviews of:

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

After completing this course, participants should be able to:

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

Accounting for Credit Losses

19-WB-011-TR

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

Paul Munter, PhD, CPA and Kurt Oestriecher, CPA discuss the guidance in 2016-01 on recognition and measurement of financial instruments before reviewing the changes to accounting for credit losses in the ASU 2016-13 guidance.

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

Upon successful completion of this course, the user should be able to:

- identify the parts of the convergence project that were successful
- identify the categories of assets for investments in securities with the guidance related to ASU 2016-01
- list three types of impairment models
- identify where the guidance on debt securities is located
- determine where unrealized gains and losses on securities would be presented in the financial statements
- identify when ASU 2016-13 becomes effective.

Accounting for Debt Arrangements Under ASC 470-10

19-WB-110-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

KPMG professionals discuss debt issuance, including:

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

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

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

- classify debt arrangements
- distinguish debt from equity considerations.

Accounting for Debt Modifications

19-WB-111-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

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

Accounting for Foreign Currency Matters

18-WB-109-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

- identify how to apply the guidance of ASC 830.

Accounting for Intangible Assets

20-WB-219

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Accounting for Investments in Debt Securities Updated!

20-WB-206

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

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

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

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

Accounting for Research and Development New!

20-WB-223

Field Of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Basic

If you work with a company that carries out research and development activities and want to gain an understanding of the basics on how the costs associated with these activities should be accounted for, this course is for you. This course will provide you with an understanding of the requirements of ASC 730 Research and Development, including the types of costs that are considered research and development costs and those that are specifically excluded. It also discusses how to account for various internal costs incurred as a result of research and development activities, and acquisitions of in-process research and development.

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

- determine which costs qualify as research and development (R&D)
- determine the accounting for various internal costs incurred as a result of R&D
- recall the accounting for acquired in-process R&D (IPR&D).

Accounting for Share-Based Compensation

20-WB-133-TR

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Intermediate

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

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

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

Accounting Overview for Tax Professionals

19-WB-200-TR

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

This course provides the tax professional with an overview of GAAP and the GAAP standard setting bodies. Also, it provides an introduction to Compilations and Reviews, including the requirements of AR-C 80 and AR-C 90. This basic level course is most beneficial to professionals new to GAAP who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

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

Acquisition Accounting and Practical Issues for U.S. Entities when Being Acquired by an IFRS Reporting Entity

18-WB-107-WC
Field Of Study: Accounting
CPE Credits: 1.00

Level of Knowledge: Intermediate

This course provides an overview of 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.

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

- identify accounting and practical issues for U.S. entities being acquired by an IFRS reporting entity.

Advanced Fair Value Measurement Issues Updated!

19-WB-102
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Advanced

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

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

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

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

- identify the fair value considerations when transactions take place 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.

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

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

Advanced Income Tax Issues under ASC Topic 740

19-WB-104
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Advanced

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

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

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

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

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

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

Advanced Income Tax Issues: Uncertainty in Income Taxes

19-WB-105
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Advanced

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

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

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

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

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

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

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

18-WB-110-WC
Field Of Study: Accounting
CPE Credits: 1.50
Level of Knowledge: Overview

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

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

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

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

Analysis of the Corporate Annual Report

20-WB-111-TR
Field Of Study: Accounting
CPE Credits: 4.00
Level of Knowledge: Basic

This course focuses on an analysis of the corporate annual report. It helps you interpret and understand its components, including the financial statements, footnotes, review of operations, auditor's report, supplementary schedules, management discussion and analysis (MD&A), and Management's Report On Internal Control Over Financial Reporting. It touches upon how the Sarbanes-Oxley 404 reporting differs from traditional reporting. The course also teaches you how to perform financial ratio and cash flow analysis.

Upon successful completion of this course, the user should be able to:

- describe the elements comprising the basic financial statements
- summarize the required components related to the annual reporting of public companies
- distinguish between horizontal analysis and vertical analysis
- calculate and interpret a comprehensive set of financial ratios.

Applying the New Definition of a Business

17-WB-102-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

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

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

- recognize the basic definition of a business
- identify key considerations when applying the initial screen in ASU 2017-01
- identify key requirements of the framework in ASU 2017-01
- recall the effective date and transition method of ASU 2017-01.

Asset Retirement Obligations

19-WB-201

Field Of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Intermediate

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

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

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

ASU 2018-17: FASB Further Amends Consolidation Guidance

18-WB-115-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

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

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

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

Bankruptcy Accounting New!

20-WB-107-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Advanced

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

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

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

Business Combinations Advanced Issues and Application of ASC Topic 805

19-WB-202

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Business Combinations Scope Recognition and Measurement Principles

19-WB-203

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Cash Flows (FASB ASC 230)

19-WB-126-TR

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

Cash flows can be a basic concept, but the preparation of a cash flow statement can be tricky. The analysis of transactions and determination of the proper classification is essential in order to present this critical information to the users of the set of financial statements required by GAAP. This comprehensive course provides a concise overview of the topic of cash inflows, cash outflows and all the complicated currents in between. A special summary chapter covers miscellaneous reporting requirements and review statement of cash flows procedures.

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

Upon successful completion of this course, the user should be able to:

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

Classification and Presentation Issues within the Statement of Cash Flows

18-WB-106-WC
Field Of Study: Accounting
CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Comprehensive Income New!

20-WB-110-TR
Field Of Study: Accounting
CPE Credits: 3.00

Level of Knowledge: Basic

This course will provide you with an overview of ASC 220 and the components of comprehensive income. You will learn about the alternative reporting formats and disclosure requirements permitted and required under this topic. The second half of the course, utilizing extensive examples, describes how to calculate changes in the components of other comprehensive income and how to report them. Illustrations of disclosure requirements are also presented. This course is most beneficial to professionals new to comprehensive income who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to comprehensive income.

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

- define the terms comprehensive income and other comprehensive income
- describe reporting formats and disclosure requirements of comprehensive income
- calculate changes in the components of other comprehensive income
- show how they should be reported in the financial statements and disclosed in the footnotes.

Consolidation Accounting - The Consolidation Analysis

19-WB-211
Field Of Study: Accounting
CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Consolidation Accounting - The Consolidation Models

19-WB-212
Field Of Study: Accounting
CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Credit Losses Under ASC 326 New!

20-WB-224
Field Of Study: Accounting
CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Discontinued Operations

19-WB-112-WC
Field Of Study: Accounting
CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

- explain accounting for discontinued operations.

EPS: Back-to-Basics Refresher **New!**

20-WB-103-WC
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Basic

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

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

- understand how to calculate and present earnings.

Financial Management - Budgeting and Forecasting

20-WB-107-TR
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Basic

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

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

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

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

Financial Management Overview

14-WB-123-TR
Field Of Study: Accounting
CPE Credits: 3.00
Level of Knowledge: Basic

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

Upon successful completion of this course, the user should be able to:

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

Foreign Exchange

20-WB-217
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Intermediate

This course provides guidance on the general principles of accounting for foreign currency matters in accordance with ASC 830, including how to determine an entity's functional currency, account for foreign currency transactions, and translate financial statements into the functional currency of the parent.

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

- identify foreign currencies and which currency is more valuable from an exchange rate
- compute the foreign exchange gains and losses given changes in exchange rates
- apply the functional currency concept based on the entity's primary economic environment
- recall the measurement requirements and accounting for foreign currency transactions
- recall the accounting requirements for translation of financial statements.

Going Concern **New!**

20-WB-109-WC
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Basic

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

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

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

Hedge Accounting Qualification

19-WB-204
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Intermediate

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

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

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

IFRS - Agriculture -- IAS 41

17-WB-479

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS - Application of IAS 38 -- Technical Feasibility

17-WB-604

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

- apply the requirements of IAS 38 for capitalization of certain development costs to different kinds of development projects 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.

IFRS - Business Combinations -- IFRS 3

19-WB-477

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS - Classification and Measurement of Financial Instruments -- IAS 39

18-WB-456A

Field Of Study: Accounting

CPE Credits:

Level of Knowledge: Basic

This course provides the key principles for classifying and measuring financial instruments under IFRS through interactive examples and comparisons to US GAAP. This course also helps with classification of financial instruments into appropriate categories, and determining the propriety of the initial recognition and subsequent measurement of financial instruments.

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

- identify financial instruments that are included or excluded from the scope of IAS 39.

IFRS - Consolidations -- IFRS 10 and 12

17-WB-605

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

IFRS - Debt and Equity Classifications -- IAS 32

18-WB-476

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

- identify the definition of a financial instrument and whether various instruments are treated as debt or equity under IFRS
- identify financial instrument settlement provisions and their impact on classification in the financial statements
- identify compound instruments, the corresponding bifurcation process, and 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.

IFRS – Derecognition – IAS 9

19-WB-475

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

This course is part of the IFRS Curriculum series.

IFRS – Employee Benefits Amended IAS 19 and IFRIC 14

19-WB-602

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS - Financial Instruments - Classification and Measurement -- IFRS 9

17-WB-487

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS - Financial Instruments - Impairment -- IFRS 9

17-WB-488

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

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

19-WB-457

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

IFRS - Foreign Exchange Rates and Financial Reporting in Hyperinflationary Economies

19-WB-483

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

This course is part of the IFRS Curriculum series.

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

17-WB-603

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Intermediate

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

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

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

IFRS - IAS 8 Accounting Policies - Changes in Accounting Estimates and Errors

19-WB-458

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS – Impairment of Assets – IAS 36

19-WB-454

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course is intended to provide the key principles of asset impairment under IFRS through interactive examples and comparisons to US GAAP.

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

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

This course is part of the IFRS Curriculum series.

IFRS - Income Taxes -- IAS 12

18-WB-465

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS - Interim Financial Reporting and Impairment (IAS 34, IFRIC 10)

17-WB-478

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course is intended to explain accounting and disclosure requirements of IAS 34 Interim Financial Reporting and IFRIC 10 Interim Financial Reporting and Impairment.

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

- identify the components, form, and content of interim financial statements
- 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
- identify the key differences between IFRS and U.S. GAAP as they relate to interim financial reporting.

IFRS - Introduction to IFRS and its Framework

19-WB-451

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS - Inventories -- IAS 2

17-WB-469

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an introduction to IAS 2, Inventories.

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.

IFRS - Investment Property -- IAS 40

19-WB-470

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an introduction to IAS 40, Investment Property.

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

- define and identify types of investment property
- describe the recognition and measurement criteria for investment property
- describe how to account for transfers and disposals
- describe the related disclosure requirements
- explain differences in IFRS and U.S. GAAP relating to investment property.

IFRS - Joint Ventures -- IFRS 11 and IAS 28

17-WB-606

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS - Presentation of Financial Statements -- IAS 1 and IAS 10

17-WB-464

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS - Provisions and Contingent Liabilities and Contingent Assets -- IAS 37

17-WB-455

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides the key principles of liability recognition and measurement under IFRS through interactive examples & comparisons to US GAAP.

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

- 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.

IFRS - Revenue from Contracts with Customers -- IFRS 15 and ASC 606

18-WB-486

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

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

18-WB-461

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

- identify the purpose, scope, and application of selected IFRS disclosure standards: IFRS 7 Financial Instruments: Disclosures IAS 24 Related Party Disclosures 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.

IFRS - Share-based Payments -- IFRS 2

18-WB-462

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS – Statement of Cash Flows – IAS 7

19-WB-485

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

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

17-WB-453

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

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

17-WB-460

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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.

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

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

IFRS 15: What We've Learned

19-WB-109-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course discusses some of the accounting, reporting and operational issues encountered when applying IFRS 15, while also highlighting SEC comment letter trends related to revenue recognition matters and summarizing lessons learned following the implementation of IFRS 15.

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

- common comments from the SEC on revenue recognition
- IFRIC decisions related to the application of IFRS 15
- recent implementation issues related to IFRS 15.

IFRS 16 Leases

18-WB-609

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

IFRS Derivatives and Embedded Derivatives -- IFRS 9

18-WB-466A

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS Hedge Accounting - IFRS 9

18-WB-466B

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS Mid-Year Update and Impact of COVID-19

20-WB-105-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes key standard-setting developments that may be relevant to IFRS preparers. This course includes discussion of the main impacts of COVID-19 on financial reporting and the IASB's response, especially in regards to accounting for lease concessions.

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

- recognize accounting considerations resulting from COVID-19
- recall accounting requirements for government grants in IAS 20, "Accounting for Government Grants and Disclosure of Government Assistance"
- recognize grant and government assistance accounting considerations resulting from the CARES Act.

IFRS: Year-End Update

19-WB-113-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This IFRS webcast summarizes the key 2019 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements.

This includes the IASB and IFRS Interpretation Committee's recent activities, lessons learned from the lease standard, new definition of a business and more.

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

- identify IASB and IFRIC standard-setting activities in 2019
- recall the main changes becoming effective in 2019
- recall accounting impacts and other practical implications of those changes for IFRS preparers.

Impairment of Goodwill Updated!

20-WB-215A

Field Of Study: Accounting

CPE Credits: 0.50

Level of Knowledge: Basic

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

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

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

Impairment of Nonfinancial Assets **New!**

20-WB-106-WC
Field Of Study: Accounting
CPE Credits: 1.50
Level of Knowledge: Basic

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

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

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

Impairment of Property, Plant and Equipment and Intangible Assets

20-WB-222
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Basic

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

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

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

Introduction to Bank Auditing and Accounting I

14-WB-129-TR
Field Of Study: Accounting
CPE Credits: 8.00
Level of Knowledge: Basic

Need a refresher on government banking regulations? How about audit planning for banks? Or maybe you need to brush up on balance sheets and liabilities. Do you understand how paper checks are disappearing and being replaced by electronic check-image clearing? Do you understand the variety of proof methods and their different risks and controls? Whatever your interests, this course is a thorough and thoroughly enjoyable overview of bank auditing and accounting.

Upon successful completion of Introduction to Bank Auditing and Accounting: I, the user should be able to:

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

Introduction to Bank Auditing and Accounting II

19-WB-128-TR
Field Of Study: Accounting
CPE Credits: 8.00
Level of Knowledge: Intermediate

Ready for the next step in polishing your bank auditing and accounting skills? This is it. The author delivers an expanded course that leaves no stone unturned where in-depth topic coverage is concerned. This intermediate level course is most appropriate for the professional with detailed knowledge in this topic or the professional seeking to expand his or her knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

Upon successful completion of this course, the user should be able to:

- identify unique features of a bank's computerized accounting system including interfaces, the daily processing cycle, debit and credit tickets, subsidiary ledgers, and memorandum accounts
- identify equity accounts and other bank activities
- identify the key elements of investment systems and accounts
- recognize key elements of lending systems
- recognize key elements of loan accounting and auditing
- identify specialized lending functions.

Introduction to Business Valuation and Use of Guidelines **New!**

20-WB-010-TR
Field Of Study: Accounting
CPE Credits: 3.00
Level of Knowledge: Basic

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

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

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

- describe closely held business valuation
- identify comparable companies.

Introduction to Hedge Accounting

19-WB-205
Field Of Study: Accounting
CPE Credits: 1.00
Level of Knowledge: Basic

In this module, you will learn about what hedging is, and the accounting for cash flow, fair value and net investment hedges under ASC 815. Entities are exposed to risks, some of which they hedge with derivative instruments. It is important to understand the hedge strategies that can be employed, as well as the special accounting for these hedges under ASC 815. This course covers the difference between economic hedging and hedge accounting, the different types of hedging strategies – fair value hedges, cash flow hedges and net investment hedges – and the accounting for qualifying hedges.

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

- define economic hedging and hedge accounting
- distinguish between the different types of hedging strategies
- recall the accounting for qualifying hedges.

Inventory

20-WB-216

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Investments in Debt Securities

19-WB-206

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

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

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

- distinguish between the three classifications of debt securities in ASC 320
- determine the effective interest rate for debt securities in accordance with ASC 320
- apply the classification requirements to debt securities in accordance with ASC 320
- apply the guidance for the effective interest rate method to debt securities in accordance with ASC 320
- recall the accounting requirements of debt securities deemed other-than-temporarily impaired
- apply the accounting requirements in ASC 320 for other-than-temporary impairment
- recall the disclosure requirements for debt security.

Investments in Equity Securities

19-WB-207

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Issuance of Debt and Equity Securities - Debt versus Equity Classification

19-WB-214

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Issuance of Debt and Equity Securities - Introduction to Accounting and Reporting

19-WB-213

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Lease Identification, Components, and Key Concepts (Topic 842)

17-WB-101

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course covers lease identification, components, and key concepts applicable to lessees and lessors under the standard.

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

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

This course is the first of four that make up the Leases (Topic 842) series. "Lessee Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessee accounting. "Lessor Accounting and Transition (Topic 842) covers key aspects of the standard that relate to lessor accounting." "Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842) covers specialized topics under the standard.

Lessee Accounting and Transition (Topic 842)

17-WB-102

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

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

This course is the second of four that make up the Leases (Topic 842) series. "Lease Identification, Components, and Key Concepts (Topic 842)" covers lease identification, components, and key concepts applicable to lessees and lessors under the standard. "Lessor Accounting and Transition (Topic 842) covers key aspects of the standard that relate to lessor accounting." "Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842) covers specialized topics under the standard.

Lessor Accounting and Transition (Topic 842)

17-WB-103

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

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

This course is the third of four that make up the Leases (Topic 842) series. "Lease Identification, Components, and Key Concepts (Topic 842)" covers lease identification, components, and key concepts applicable to lessees and lessors under the standard. "Lessee Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessee accounting. "Sale-leaseback Transactions, Build-to-Suit Arrangements and Other Select Topics (Topic 842) covers specialized topics under the standard.

Managing an Accounting Department

19-WB-119-TR

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

This course introduces administration of an accounting department in a small- to medium-sized entity. Topics include evaluating the effectiveness and efficiency of the operations, the accounting system, the coordination of tasks and responsibilities, as well as managing the accounting department staff. This course also takes a look at the billing cycle and recommendations for successful credit and collections along with processing accounts payable and recommendations for controlling expenses. And, finally, opportunities for improving the efficiency of the general ledger closing process are addressed. This basic level course is most beneficial to professionals new to managing an accounting department or business manager who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

- evaluate the staffing, process and procedures of an accounting department
- draft an effective employee manual
- identify the most appropriate methods to recruiting, hire, retain and train qualified staff
- evaluate the performance of staff in the accounting department
- identify the process for managing payroll
- recognize an efficient and effective billing cycle
- evaluate the credit and collections process
- process accounts payable effectively and efficiently while following IRS regulations
- recognize opportunities to control disbursements
- identify efficiencies for closing the general ledger.

New Definition of a Business: Implementation Issues

18-WB-102-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

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

New Revenue and Leases Standards for Real Estate Companies

17-WB-103-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course examines real estate-specific issues when implementing the new FASB standards on revenue recognition, other income and leases. The course goes beyond the general models and focuses on individual matters relevant to real estate companies.

By the end of this course, participants should 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.

Overview of ASC 820 Fair Value Measurement Updated!

19-WB-101

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

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

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

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

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

Overview of ASC Topic 740 Income Taxes

19-WB-103

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

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

This course is the first of three that make up the Income Tax series. "Advanced Income Tax Issues Under ASC Topic 740" provides a more in-depth look at the aspects of ASC 740 and the calculation of an income tax provision. "Advanced Income Tax Issues: Uncertainty in Income Taxes" covers accounting for uncertainty in income taxes.

Overview of SEC Compliance and Reporting

11-WB-208

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course is an introduction to the SEC, its organization, rules & regulations, and filing requirements. It introduces XBRL and SEC reporting requirements.

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.

Overview of the FASB's New Hedging Standard

17-WB-107-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course reviews the FASB Standard that simplifies and expands the application of hedge accounting.

The course provides an overview of the 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.

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

- identify the main provisions of the FASB's new hedging standard (ASU 2017-12).

Pensions and Postretirement Benefits

20-WB-220

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course introduces the accounting and reporting requirements for pension and postretirement benefits as outlined in ASC 715 – Compensation – Retirement Benefits. This includes accounting for the postretirement benefit obligation, plan assets of defined benefit plans and components of net periodic pension costs. Plan amendments, curtailments and settlements are also covered. Many entities provide some type of pension or postretirement benefit to its employees, but the accounting for each type of benefit has specific guidance.

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

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

Property, Plant and Equipment

19-WB-208

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

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

Pushdown Accounting Updated!

15-WB-110-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

- describe when an acquired entity can apply pushdown accounting in its separate financial statements
- recognize certain implications of this accounting method.

Quarterly Outlook for Accounting and Financial Reporting (Q1 2020)

20-WB-102-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

KPMG's quarterly update on major accounting and financial reporting developments. Topics include:

- COVID-19 financial reporting impacts
- SEC headlines
- financial reporting reminders for 2020
- FASB developments.

After completing this course, participants should be able to:

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

Quarterly Outlook for Accounting and Financial Reporting (Q2 2020) New!

20-WB-104-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

KPMG's quarterly update on major accounting and financial reporting developments. Topics include:

- The CARES Act
- SEC headlines
- FASB developments
- impacts on lease accounting
- other accounting and financial reporting considerations.

After completing this course, participants should be able to:

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

Quarterly Outlook for Accounting and Financial Reporting (Q3 2020) New!

20-WB-108-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

KPMG's quarterly update on major accounting and financial reporting developments. Topics include:

- accounting and financial reporting impacts of COVID-19 and the CARES Act
- SEC COVID-19 relief efforts
- FASB developments

After completing this course, participants should be able to:

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

Quarterly Outlook for Accounting and Financial Reporting (Q4 2019)

19-WB-114-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

KPMG's quarterly update on major accounting and financial reporting developments. KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term.

Topics discussed include:

- highlights from the 2019 AICPA Conference on SEC and PCAOB Developments
- FASB developments and agenda priorities
- financial reporting reminders for year-end 2019.

By 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.

Restructuring Provisions - ASC 420 - and Related Termination Benefits - ASC 712

20-WB-221

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Revenue from Contracts with Customers - Application Guidance and Disclosure Requirement

17-WB-107

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

Additional application topics include:

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

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

- define the application guidance of ASC 606
- identify the presentation and disclosure requirements of ASC 606.

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

Revenue from Contracts with Customers - Overview

17-WB-105

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course provides participants an overview of the revenue recognition standard (ASC Topic 606).

Topics include:

- overview of the standard, including effective date, transition, and scope
- examples of potential changes to current practice
- business impacts.

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

- define the scope of ASC Topic 606 and recall the Five-Step Model, effective date, and transition approaches
- identify some of the potential changes to current practice
- identify the implications of ASC Topic 606 on your company's business.

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

Revenue from Contracts with Customers - The Five Step Model

17-WB-106

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

Topics include:

- background and scope
- the five step model.

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

- define the five steps of the revenue recognition model.

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

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

17-WB-108

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

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

Sale-Leaseback Transactions, Build-to-Suit Arrangements, and Other Select Topics (Topic 842)

17-WB-104

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

This course covers some of the key aspects of the FASB's lease accounting standard (Topic 842) related to both lessee and lessor accounting, including the following:

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

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

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

This course is the fourth of four that make up the Leases (Topic 842) series. "Lease Identification, Components, and Key Concepts (Topic 842)" covers lease identification, components, and key concepts applicable to lessees and lessors under the standard. "Lessee Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessee accounting. "Lessor Accounting and Transition (Topic 842)" covers key aspects of the standard that relate to lessor accounting.

SEC Trends for Year-End Reporting

19-WB-115-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

KPMG's annual update on SEC financial reporting matters.

This course discusses major trends and rulemaking activities, including highlights from the AICPA Conference on Current SEC & PCAOB Developments, and what to expect in 2020.

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

- SEC's current priorities and matters
- comment letter trends
- expectations for 2020.

Segment Accounting and Reporting

19-WB-104-TR

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

Virtually all major corporations today are highly diversified. Segment reporting is required to assist all stakeholders in understanding the operations of the company. Learn the management approach used to determine segments per ASC 280, Segment Reporting. This course explains the definition of operating segments and then provides examples for you to review and interact. The course also demonstrates the disclosure requirements as per ASC 280 for both annual and interim reporting.

Upon successful completion of this course, the user should be able to:

- identify reporting segments
- describe disclosures about segments and related information.

Segment Reporting Under ASC 280

19-WB-105-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

KPMG professionals discuss segment reporting under ASC 280.

Topics include:

- identifying the CODM
- identifying operating segments
- determining reportable segments
- segment disclosures
- FASB project update: segment reporting.

After completing this course, participants should be able to:

- identify issues related to segment reporting under ASC 280.

Simplifying the Accounting for Income Taxes Updated!

20-WB-101-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

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

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

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

Statement of Cash Flows New!

20-WB-023-TR

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Kurt Oestriecher, CPA, looks at the FASB guidance on the statement of cash flows and classifies those flows with more than one characteristic.

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

- identify the basic parts of the statement of cash flows
- identify the parts of cash that should be reported in the statement of cash flows.

Stock Compensation Attribution and Modifications

19-WB-210

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

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

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

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

Stock Compensation Scope Classification and Measurement

19-WB-209

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Sustainability Accounting and Reporting

19-WB-109-TR

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

This course provides an introduction to sustainability reporting and an overview of sustainability standards. It also introduces indexes that measure sustainability and discusses international sustainability initiatives.

Upon successful completion of this course, the user should be able to:

- identify U.S. and international sustainability reporting trends
- identify key sustainability indexes.

Understanding and Analyzing Financial Statements

19-WB-124-TR

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

Current and potential employees, lenders, and shareholders read company financial statements with a different goal or purpose in mind. They use financial statements in a variety of ways, seeking information specific to their needs. This course provides an overview of the basic financial statements and how to interpret the information presented within the statements and footnotes. Since there are many financial statement users, the course is designed for both accountants and non-accountants alike.

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

Upon successful completion of this course, the user should be able to:

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

Valuation Hot Topics

18-WB-112-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Overview

KPMG professionals discuss valuation topics including private equity and venture capital investments, inventory in business combinations, and the impact of US tax reform.

These are topics that are front and center in valuation industry discussions:

- highlights of the 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"
- concept of calibration and its importance in fair value measurement
- top-down and bottom-up inventory valuation methods
- interrelationship between inventory and intangible asset values
- valuation implications of US tax reform.

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

- 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"
- identify certain practical ramifications of recent regulatory updates on valuations
- identify concepts from the new inventory valuation framework.

Valuation Methods - The Normalization of Earnings

19-WB-012-TR

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

An important step in the business valuation process is the normalization of earnings. Many companies subject to business valuations are smaller, closely held companies. It is not unusual for such organizations to treat various financial items differently than the publicly held companies chosen as comparables. Thus, earnings often need to be normalized in order to make an effective comparison. Even when market or income business-valuation approaches are used, normalization adjustments are frequently needed for the financial statements of closely held companies.

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

Upon successful completion of this course, the user should be able to:

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

Analytical Fraud Detection

20-WB-222-TR

Field Of Study: Auditing

CPE Credits: 4.00

Level of Knowledge: Basic

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

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

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

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

COSO 2013: Framework Components, Principles, and Points of Focus Updated!

17-WB-109

Field Of Study: Auditing

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

- recall key concepts related to the COSO 2013 Framework
- identify the five principles that support the 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.

Introduction to Information Produced by the Entity

20-WB-402

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Introduction to Internal Control over Financial Reporting

Updated!

16-WB-106

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides participants with a context and background for internal controls, an understanding of the differences between an integrated audit and a financial statement audit, and an overview of typical components of an ICFR Framework.

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

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

Introduction to Management Review Controls

20-WB-401

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Introduction to Processes, Risks, and Controls Updated!

17-WB-110

Field Of Study: Auditing

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Monitoring Internal Control **New!**

20-WB-232-TR

Field Of Study: Auditing

CPE Credits: 4.00

Level of Knowledge: Basic

This program seeks to convey the importance of an effective monitoring system for an entity's system of internal control. The program will break down the four key elements of establishing an internal control baseline and provide useful tools to build a proper foundation for effective monitoring. We will look at how to prioritize risk and evaluate the different types of information monitoring provides. And we will close the program with a discussion of how to address and report the results of the monitoring process. This basic-level course is most beneficial to professionals new to this subject who may be at the staff or entry level in organization, but also for a seasoned professional with limited exposure to this topic.

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

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

Harassment - Response, Prevention, and Protection

19-WB-161-TR

Field Of Study: Business Law

CPE Credits: 3.00

Level of Knowledge: Overview

This course will discuss how to handle some common forms of discrimination and harassment that can take place in the workplace including the types of sexual harassment and problems it causes; elements of prevention of and responding to harassment; and providing protection from retaliation for employees. The course will include real life examples and scenarios to help you apply these concepts more easily to everyday situations. Currently workplace harassment courses are mandatory for managers in California, Connecticut, and Maine but the information in this course is important for managers and employees everywhere.

Understanding issues around workplace and sexual harassment can keep you, your employees, and your organization safe from liability and litigation. It can also contribute to a positive and productive work environment. This overview course provides a general review of workplace harassment from a broad perspective. It is appropriate for the professional at any organizational level.

Upon successful completion of this course, the user should be able to:

- recognize the basics of sexual harassment law
- determine how to prevent and respond to sexual harassment in the workplace
- identify the protection available under state and federal laws against retaliation and other forms of discrimination.

Employing Members of the Largest Generation

20-WB-016-TR

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Financial Statement Analysis for Profit Improvement

19-WB-168-TR

Field Of Study: Business Management & Organization

CPE Credits: 4.00

Level of Knowledge: Basic

Financial statement analysis is an art much more than a science. As such, it can generate the opportunity to be creative and innovative. Finding the real operational problems through financial statement analysis within an organization can be exceedingly difficult. Sometimes only a creative approach will cause discovery of that seminal or core problem-causing issue. This course gives participants familiarity with some techniques and approaches to help determine the operational problems through effective financial statement analysis within an organization and recommends ways to remedy such problems. This basic level course is most beneficial to professionals new to financial statement analysis who may be at the staff or entry level, but it may also benefit an experienced professional with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

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

I Am Supposed to Supervise These People

19-WB-170-TR

Field Of Study: Business Management & Organization

CPE Credits: 5.00

Level of Knowledge: Basic

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

Upon successful completion of this course, the user should be able to:

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

Ignite Change: The Build Objective

19-WB-803

Field Of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

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

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

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

Ignite Change: The Engage Objective

19-WB-804

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Ignite Change: The Plan Objective

19-WB-805

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Ignite Change: The Run Objective

19-WB-806

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Business Management & Organization

Manage Disruption: Disruption in the Business Environment

19-WVB-800

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Manage Disruption: Emerging Roles and Competencies

19-WVB-802

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Manage Disruption: Transformation of the Finance Function

19-WVB-801

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Process Flowcharting

16-WVB-117-MSO

Field Of Study: Business Management & Organization

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides professionals who are new to flowcharting with the skills 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.

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

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

Project Management Essentials for the CPA

19-WVB-167-TR

Field Of Study: Business Management & Organization

CPE Credits: 2.00

Level of Knowledge: Basic

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

Upon successful completion of this course, the user should be able to:

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

Transform Skills: Business Skills

20-WB-809

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Transform Skills: Digital Skills

20-WB-812

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Transform Skills: Leadership Skills

20-WB-811

Field Of Study: Business Management & Organization

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

Business Management & Organization

Transform Skills: People Skills

20-WB-810

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Transform Skills: Technical Skills

20-WB-808

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Transform Skills: The Changing Role of the CFO

20-WB-807

Field Of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

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

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

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

Basic Interview Techniques for Forensic Accountants

20-WB-008-TR

Field Of Study: Communications and Marketing

CPE Credits: 2.00

Level of Knowledge: Overview

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

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

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

Powerful Presentations

14-WB-175-TR

Field Of Study: Communications and Marketing

CPE Credits: 5.00

Level of Knowledge: Basic

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

Upon successful completion of this course, the user should be able to:

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

Microsoft Excel 2013 - Creating and Formatting Charts

20-WB-029-TR

Field Of Study: Computer Software & Applications

CPE Credits: 3.00

Level of Knowledge: Intermediate

Microsoft Excel 2013 - Creating and Formatting Charts is a three-lesson intermediate-level course that guides you through using a variety of tools to create and format different types of charts. This course is most appropriate for the professional with detailed knowledge in this topic or the professional seeking to expand his or her knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- recognize tools used to create, format, reposition, and resize an embedded pie chart
- recognize methods to change the chart type and subtype
- recognize tools to create and format various charts.

Microsoft Excel 2013 - Getting Started with Excel

20-WB-030-TR

Field Of Study: Computer Software & Applications

CPE Credits: 5.00

Level of Knowledge: Basic

Microsoft Excel 2013 - Getting Started with Excel is a three-lesson basic-level course that introduces you to the Excel 2013 software and then guides you through basic Excel features using step-by-step hands-on activities. This basic-level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organizations, but also for a seasoned professional with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

- identify ways to navigate a Microsoft Excel 2013 workbook
- edit a workbook
- identify features used to review, print, and preview a worksheet.

Microsoft Excel 2013 - Getting Started with PivotTables and PivotCharts New!

20-WB-231-TR

Field Of Study: Computer Software & Applications

CPE Credits: 4.00

Level of Knowledge: Intermediate

Microsoft Excel 2013 - Getting Started with PivotTables and PivotCharts is a two-lesson advanced-level course that guides you through creating, formatting, and modifying PivotTables and PivotCharts.

This course is geared toward those with a detailed knowledge in this area and/or experience at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- recognize multiple ways to create and format a PivotChart and a PivotTable.

Microsoft Excel 2013 - Useful Functions for CPAs

20-WB-018-TR

Field Of Study: Computer Software & Applications

CPE Credits: 3.00

Level of Knowledge: Intermediate

Microsoft Excel 2013 - Useful Functions for CPAs is a one-lesson intermediate level course that guides you through creating formulas using Financial, Date and Time, Math and Trig, Statistical, Lookup and Reference, Database, Text and Logical functions. This intermediate level course is most appropriate for the professional with detailed knowledge in this topic or the professional seeking to expand his or her knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- identify tools available to create formulas useful to CPAs, such as IRR
- recognize ways to improve the appearance of text functions.

Microsoft Excel 2013 - Working with Formulas and Functions

20-WB-028-TR

Field Of Study: Computer Software & Applications

CPE Credits: 4.00

Level of Knowledge: Intermediate

Microsoft Excel 2013 - Working with Formulas and Functions is a three-chapter intermediate-level course that guides you through creating, copying and pasting, reviewing and correcting basic and complex formulas. This course is most appropriate for the professional with detailed knowledge in this topic or the professional seeking to expand his or her knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- identify formula elements in Excel
- recognize tools available to create formulas
- identify tools available to identify and correct formula errors.

Spreadsheet Best Practices - Roadmap to Reduced Risk

20-WB-014-TR

Field Of Study: Computer Software & Applications

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Capital Budgeting and Management

20-WB-115-TR

Field Of Study: Finance

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Financial Management Basics New!

20-WB-230-TR

Field Of Study: Finance

CPE Credits: 3.00

Level of Knowledge: Basic

The Financial Management Basics course introduces the essential elements needed to understand the financial concepts required to manage a business. It provides an in-depth explanation of strategic thinking and the basics of managing risk. The course explains the importance of managing working capital and cash management. The course describes the elements of creating a capital structure and the requirements for obtaining long- and short-term financing for the business.

Mergers and acquisitions are a component of financial management, and the course describes the key elements and types of mergers and why they are a component of business strategy and operations. Finally, the course discusses and describes the elements and techniques for operational planning and analysis, including budgeting and financial forecasting techniques. This course is appropriate for beginning staff and those new to the finance role.

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

- identify basic principles and concepts used and applied in the financial management of a business.

Financing Options for Businesses New!

20-WB-132-TR

Field Of Study: Finance

CPE Credits: 2.00

Level of Knowledge: Basic

Starting a new business, expanding an existing business, or furthering the efforts of a nonprofit organization all require money. Financing any of these would be easy if there is a bank account with unlimited funds from which to draw. But, in most cases, financing is an issue with risks attached. Before one can reap the rewards of entrepreneurship, identifying the most appropriate source of financing is critical.

This course explores some of the basic methods of financing a fledgling business, expansion of an existing business, as well as offering some tips on finding grant funds for nonprofit ventures. This course is most beneficial to professionals new to business financing options who may be at the staff or entry level in an organization, but also for an experienced professional with limited exposure to this topic.

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

- recognize the different sources for financing a new business as well as funding business expansion
- identify the process for grant application in order to fund a nonprofit venture.

Agile Overview **New!**

20-WB-306

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Overview

If you are agile enough to adapt to ever-changing market trends, you might be able to deliver something truly innovative. In order to do so, that agility must be pervasive, right down to the project management method you use; this is where the Agile methodology comes in. This course provides an overview of the various Agile approaches and compares them to the traditional (waterfall) approach to help you recognize projects that may be better suited for Agile.

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

- recognize the Agile Manifesto and Agile Principles
- identify the various Agile approaches and roles
- identify the activities involved in the Agile method
- determine where the Agile approach is better suited.

Cloud Computing: Doing Business in the Cloud

20-WB-100-TR

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

Is there a cloud in your future? What exactly is cloud computing? Designed for individuals who work or provide services for small- to mid-sized businesses, this course will explain what cloud computing is and then describe both the advantages and disadvantages of cloud computing. Discover the potential uses for the cloud in your business or other small- to mid-sized businesses. This basic-level course is most beneficial to professionals new to cloud computing or with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

- assess cloud computing
- identify some of the advantages and disadvantages of cloud computing
- recognize the potential uses for the cloud in your business or other small- to mid-sized businesses.

Cyber Security to Protect Your Company and Your Clients

20-WB-012-TR

Field Of Study: Information Technology

CPE Credits: 2.00

Level of Knowledge: Basic

Cybercrime has become an epidemic. Hackers are ramping up the cyber war, downloading software used to attack commercial companies. Federal law enforcement officials have made clear the risks posed by cybercrime. Stolen secret government documents have the potential to place American lives at risk, and threaten the country's infrastructure and national security. This course highlights the role of government, the increasing number of laws and regulations, and leading frameworks and standards that a person or business should implement as cybersecurity controls and countermeasures. This course also describes methods and practices to safeguard company assets and data via strategic, tactical and operational management. This course is most beneficial to professionals new to cyber security who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to computer system vulnerabilities.

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

- define the terms used in online activity and transactions
- determine the value of cyber security and the consequences of weak cyber security
- identify different types of computer crime and cyber schemes.

IT Fundamentals Chapter 1: An Introduction to IT **New!**

20-WB-710

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

This course is part of the IT Fundamentals series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within IT environments.

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

- recognize the impact of IT on business
- explain how these concepts influence technology risks.

This course is the first of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems **New!**

20-WB-711

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

This course is part of the IT Fundamentals series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within an IT environment.

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

- define what applications, databases, and operating systems are and how they are used
- explain how these concepts influence the risks to consider.

This course is the second of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

IT Fundamentals Chapter 3: Connectivity and Networking **New!**

20-WB-712

Field Of Study: Information Technology

CPE Credits: 0.50

Level of Knowledge: Basic

This course is part of the IT Fundamental series, which focuses on foundational IT concepts that describe how technology works in a corporate environment, how technology affects company processes, and the potential IT risks for consideration within an IT environment.

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

- define basic concepts related to connectivity and networking
- identify risk considerations and the impact on the business.

This course is the third of three courses that make up the IT Fundamentals series.

- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.

Storage Strategy in the Cloud

20-WB-101-TR

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

If you work on multiple devices or from multiple locations, it is important that you have access to your data to get the job done correctly and efficiently. This course defines storage in the cloud and describes some of the uses, advantages, and disadvantages of using cloud storage. As a basic level course, it is designed to provide guidance to those learners who are new or relatively new to the world of cloud storage and provide suggestions and tips to those who are already familiar with cloud storage and all it has to offer. This course also presents issues related to an overall data protection strategy in the cloud.

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

- assess the advantages and disadvantages of cloud storage solutions
- identify cloud storage, backup, file syncing, and disaster recovery options.

The Impact of Dark Web and Cybersecurity in Tax and Accounting **New!**

20-WB-229-TR

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Overview

With breaches commonplace, and more of our private, personal information on the Dark Web, the way we see, hold, and exchange information is about to change. In this course, we will dive into preventative measures that organizations can take to avoid a breach. We will review the challenges of cybercrime and the Dark Web.

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

This course is taken from a Checkpoint Learning Webinar, "The Impact of Emerging Technology on Tax and Accounting." One can only receive CPE credit for either the webinar or this online course, but not both.

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

- recognize the technological challenges we are facing with cybersecurity and the Dark Web.

Anti-Bribery and Corruption: Managing Distributors and Other Third-Party Relationships to Combat Bribery and Corruption

Updated!

15-WB-112-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Intermediate

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. This course discusses 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 discusses 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.

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

- recognize the importance of third-party due diligence and formalized contracting during the retention phase of the relationship to combat bribery and corruption.

Avoiding Missteps with Cross-Border Investigations Updated!

14-WB-113-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Intermediate

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.

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. This course offers guidance based on the findings of KPMG International's Cross-Borders Investigations study.

By the end of this 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.

This course is the first of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data-privacy laws can have on an investigation. "Reporting Protocols - Averting Common Challenges with a Cross-Border Investigation" summarizes the importance of careful attention to the form and content of a report. "Remediation After a Cross-Border Investigation - The Unanticipated Challenges" covers the process of identifying and implementing remedial actions.

Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda

16-WB-113-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Basic

This course, intended for non-IT professionals, discusses how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance.

The course discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. It also walks participants through a practical case study on how data and analytics can be used to support working capital forecasting.

In addition, the course covers highlights from KPMG's 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:

- 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.

This course is the first of four in a Data and Analytics Series. "Data and Analytics Part II: Transforming the Auditor and Client Interaction" focuses on how D&A is transforming the auditor and client relationship. "Data and Analytics Part III: Digital Innovation" explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making. "Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis" covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.

Data and Analytics Part II: Transforming the Auditor and Client Interaction

16-WB-114-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Basic

This course, intended for non-IT professionals, discusses how powerful techniques, such as advanced data analytics and cognitive intelligence, are being adapted for use in auditing, tax and corporate finance.

This course focuses on how data and analytics is transforming the auditor and client relationship, both for external and internal audit. It covers the main technical features as well as the key benefits of a data and analytics enabled audit.

In addition, it walks through a practical case study reviewing the specific business and reporting insights that data and analytics can generate during an audit.

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

- identify how data and analytics is transforming the auditor and client relationship
- list the key benefits of a data and analytics enabled audit.

This course is the second of four in a Data and Analytics Series. "Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda" discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. "Data and Analytics Part III: Digital Innovation" explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making. "Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis" covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.

Data and Analytics Part III: Digital Innovation

16-WB-115-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Basic

This course, intended for non-IT professionals, looks 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 explores 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 includes a case study exploring the practical application of cognitive capabilities in support of the audit.

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

- define the importance of cognitive technology
- identify the benefits of deploying cognitive technology.

This course is the third of four in a Data and Analytics Series. "Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda" discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. "Data and Analytics Part II: Transforming the Auditor and Client Interaction" focuses on how D&A is transforming the auditor and client relationship. "Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis" covers emerging developments in technologies that are changing the delivery of tax, financial reporting and compliance.

Data and Analytics Part IV: Emerging Technologies in Tax Reporting and Financial Analysis

16-WB-116-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Basic

This course, intended for non-IT professionals, explores 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 is 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, it covers how companies are deploying digital labor to improve tax and financial reporting effectiveness.

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

- 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.

This course is the third of four in a Data and Analytics Series. "Data and Analytics Part I: Transforming Corporate Finance and the CFO's Agenda" discusses how the finance organization and the CFO agenda are being transformed through the application of innovative analytics. "Data and Analytics Part II: Transforming the Auditor and Client Interaction" focuses on how D&A is transforming the auditor and client relationship. "Data and Analytics Part III: Digital Innovation" explores the implications of how technological innovations make it possible to analyze large volumes of data used in decision making.

Managerial Cost Accounting for Decision-Making

19-WB-201-TR

Field Of Study: Management Services

CPE Credits: 5.00

Level of Knowledge: Basic

This program provides a basic overview of managerial cost accounting. It covers not only cost accounting terms, but the application of strategic cost management and activity-based management. This program will help the practitioner develop corporate performance measurements including: balanced scorecard concepts; valued-based management techniques; real-time closings; and strategic maps. This program will help managers understand the impact of better cost management on competitiveness in the marketplace.

Upon successful completion of this course, the user should be able to:

- recognize standard costing, variance analysis, and joint product/byproduct costing
- identify the different manufacturing types and the challenges of inventory management
- identify the value chain concept, the concept of strategic positioning, and the cost driver concept
- identify direct costing for lean manufacturing and value stream costing
- recognize the theory of constraints applications for lean manufacturing
- recognize the various activity-based costing models
- recognize the activity-based financial statements
- recognize balanced scorecard concepts and non-financial performance measures.

Remediation After a Cross-Border Investigation - The Unanticipated Challenges Updated!

14-WB-116-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Intermediate

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.

Once the fact-finding stage of a cross-border investigation is complete, a company may need to remediate any issues identified 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.

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

- 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.

This course is the fourth of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Avoiding Missteps with Cross-Border Investigations" describes the challenges of these investigations and keys to success. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data privacy laws can have on an investigation. "Reporting Protocols - Averting Common Challenges With a Cross-Border Investigation" summarizes the importance of careful attention to the form and content of a report.

Reporting Protocols - Averting Common Challenges with a Cross-Border Investigation **Updated!**

14-WB-115-WC

Field Of Study: Management Services

CPE Credits: 1.00

Level of Knowledge: Intermediate

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.

An understanding of local law is critical in reporting the findings of a cross-border investigation, according to KPMG's study, "Cross-border Investigations: Are You Prepared for the Challenge?"

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.

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

- 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.

This course is the third of four that offer guidance based on the findings of KPMG International's Cross-Borders Investigations study. "Avoiding Missteps with Cross-Border Investigations" describes the challenges of these investigations and keys to success. "Data Privacy in Cross-Border Investigations - Navigating the Minefield" highlights the impact foreign data privacy laws can have on an investigation. "Remediation After a Cross-Border Investigation - The Unanticipated Challenges" covers the process of identifying and implementing remedial actions.

Personal Development

Delegating to Financial Employees

20-WVB-119-TR

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

Delegation is one of the most important skills a manager can possess. This course explores the reasons many managers cite for failure to delegate and provides the manager with strategies to learn to delegate. In turn, the manager will ultimately become a better manager and develop more well-rounded employees.

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

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

- recognize the reasons many managers fail to delegate
- determine the strategies for delegating to employees
- identify when to provide feedback to the employee.

Essential Coaching Skills

20-WVB-003-TR

Field Of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

Coaching is more than just managing. In fact, there are different types of styles of coaching including management coaching, performance coaching, as well as strategic human resource coaching. Each style requires unique skills to be effective. There are both direct and indirect benefits of coaching which can be rewarding for both the coach and the individual being coached. Coaching can create an effective framework for positive and productive change within an organization. An effective coaching session will be structured in a particular way with effective questioning techniques as well as an appreciation for the power of observation. This course delves into essential and effective coaching skills in order to improve communication, productivity, and efficiency in an organization. This course is most beneficial to professional new to managing a team who may be at the staff or entry level in an organization but also for a seasoned professional wanting to expand his or her exposure to coaching as a management style.

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

- recognize the benefits of coaching
- identify effective questioning skills and describe how they are used during a coaching session.

Introverts and Extroverts at Work **New!**

20-WVB-014-TR

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

Introverts and extroverts are very different. Knowing what personality traits you have and which traits belong to your coworkers can go a long way toward a productive work environment. This course will discuss the attributes of introverts and extroverts, demonstrate how to recognize the differences between the two, identify tips and techniques introverts and extroverts can use to improve their communication with each other, illustrate issues that introverts and extroverts may face related to meetings and other types of office communication, and identify strategies introverts and extroverts can use to resolve office conflict and management issues.

Another personality type is the ambivert, which is described and defined in this course. This course will benefit not only professionals new to managing people at the staff or entry level of an organization, but also seasoned professionals with limited exposure to management techniques.

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

- recognize the differences between introverts and extroverts
- identify tips and techniques introverts and extroverts can use to improve their communication with each other
- recognize issues that introverts and extroverts may face related to meetings and other types of office communication
- identify strategies introverts and extroverts can use to resolve office conflict and management issues.

Meetings that Matter

20-WVB-002-TR

Field Of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

Look back at the meetings you have conducted or attended in the past couple of weeks. Think about any conference calls you were involved in recently. Were they productive, worthwhile components of your workday? Did they matter? If you are responsible for scheduling, conducting, or participating in any type of meeting, take some steps to make it more valuable for you and the other attendees. This course provides insight into holding effective meetings. It provides tips on preparing for and leading a meeting. In addition, it provides alternatives to the typical meeting in order to best use the time available. Follow the suggestions in this course to develop meetings that matter.

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

- identify the pros and cons of scheduling a meeting
- recognize the components of a worthwhile meeting
- identify additional collaboration tools.

Moral Leadership and Character Development

19-WB-224-TR

Field Of Study: Personal Development

CPE Credits: 5.00

Level of Knowledge: Basic

During the past decade, many corporate leaders have participated in fraudulent activities and the size of many scandals has been surprising. These revelations of corporate wrongdoing are very disheartening to a society that is built on a foundation of honesty and trust. In this course, you will examine personal character, the impact organizations have on character development, and the impact of moral leadership on organizations.

Upon successful completion of this course, the user should be able to:

- recognize moral character
- determine character development
- identify ways to measure and predict honesty
- recognize moral leadership
- determine morality in organizations.

Negotiating Skills for CPAs

16-WB-013-TR

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

Skillfully conducted negotiations achieve better results. CPAs are often placed in the uncomfortable position of negotiating on behalf of their company or firm; therefore, it is essential that all CPAs are equipped with sophisticated, yet practical skills for winning negotiations while preserving relationships. This is particularly true in our current difficult and competitive business climate in which all parties in a negotiation tend to be unusually stressed. The focus will be on helping you become more strategic and productive in negotiations, which in turn should reduce your anxiety level. To accomplish this, the course will provide basic tools and suggest proven techniques that you can use immediately.

Upon successful completion of Negotiating Skills for CPAs, the user should be able to:

- identify behavioral models for conflict situation
- recognize basic negotiating principles
- recognize BATNA
- recognize types of effective and useful questions.

Personal Development

Sketchnoting - Visual Notes for Effective Meetings and Training Sessions

19-WB-020-TR

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Basic

This fun and simple course explains the concept and techniques of sketchnoting as a method of taking notes. Techniques in this course are based on studies that prove that learners improve memory and recall by combining verbal and nonverbal information with images. Sketchnoting is as simple as doodling and does not require artistic skills. The professional who attends meetings, training sessions, conferences or reads professional literature can benefit from learning how to sketchnote. The tools needed are readily available and the techniques employed are as basic as being able to draw a square, triangle, rectangle, lines and dots. No longer must legal pads be filled with paragraphs and lists as take-aways from speaker presentations. Slide decks of presentations filled with information that is not applicable are unnecessary. Keeping it simple, learning to listen effectively to pick out just the important information is a skill that can be mastered and applied making sketchnoting a great alternative to other forms of recording presentation information and being able to recall and share key topics. This basic level course is most beneficial to professionals new to creatively taking notes who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

Upon successful completion of this course, the user should be able to:

- recognize the value of taking visual notes in the form of basic images connected with simple shapes
- identify techniques to create effective notes from training sessions, conferences, presentations, meetings and professional literature.

Managing a Virtual Team

18-WB-022-TR

Field Of Study: Personnel/HR

CPE Credits: 4.00

Level of Knowledge: Basic

In business today, it is not unusual for a company to have teams that span geographical regions, time-zones, and cultural backgrounds. Team members work different shifts toward a common goal. In the growing, complex work environment, understanding how to manage a virtual team is important to the success of the organization. This course will provide the learner with an overview of strategies to manage a virtual team effectively.

Upon successful completion of this course, the user should be able to:

- identify the six different types of virtual teams and determine what type of virtual team you have and recognize the skills that allow virtual teams to bridge cultural distances
- determine the difference between visible and invisible elements of leadership and the difference between the control and commitment management paradigms and behaviors and how they impact the effectiveness of remote teams
- identify the key elements of selecting and orienting new virtual team members
- recognize skills and techniques for effective virtual team start-ups
- identify skills and techniques for building trust in virtual teams.

2019 Personal and Professional Ethics for Florida CPAs

19-WB-007-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Basic

2019 Personal and Professional Ethics for Florida CPAs is designed to meet the biennial ethics requirement for Florida CPAs renewing their licenses. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. Ethical behavior involves more than mere knowledge of right and wrong. It also involves the motivation to alter inappropriate behavior. Thus, an ethics course is only as good as its potential to motivate participants to think about their behavior and make change to that behavior when necessary. The course begins with a presentation of ethics and ethical reasoning. This material is designed to help participants better understand the impact ethics and ethical reasoning have on their personal lives and professional careers. The course is also designed to help participants recognize the need to make a periodic assessment of their behavior. This course has been approved by the Florida Board of Accountancy, and the course is good through June 30, 2021.

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

- identify ways CPAs can achieve and maintain high standards of ethical conduct by examining the concepts of ethics and ethical reasoning and demonstrate the impact these concepts have on CPAs and the work they perform
- recognize the core values of the profession (integrity, objectivity, and independence) from both an ethical and a rules-based point of view, emphasizing the responsibilities of CPAs to maintain and honor the public's trust
- demonstrate the manner in which the AICPA Rules of Professional Ethics and Conduct are intended to be applied by CPAs in a variety of professional situations, discussing (through case analysis) the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers
- identify the Florida Administrative Code, Regulations, and Rules governing Florida CPA licensees, and apply the code, regulations, and rules to real-life situations.

2020 Ethics for Tennessee CPAs New!

20-WB-228-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

2020 Ethics for Tennessee CPAs has been created solely from materials provided by the Tennessee Accountancy Board. This course is designed to meet the biennial ethics requirement for Tennessee CPAs renewing their licenses. The course covers topics prescribed by the Tennessee Accountancy Board in its state-specific ethics outline and course materials. In addition to meeting the Accountancy Board requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas. It also gives guidance on the laws, rules, and regulations that govern the CPA profession as well as the practical application of these rules in the daily operation of their businesses. NOTE: This course is good through 03/31/2021 and must be completed by that date.

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

- describe the Tennessee Board of Accountancy and its support staff, and outline recent and anticipated changes that affect Tennessee CPAs
- describe Tennessee rules and laws required for accounting licensure by the Tennessee State Board of Accountancy
- analyze and assess ethical situations and apply Tennessee rules and laws as appropriate to choose the best solution to the situation.

2020 Ethics for Virginia CPAs

20-WB-001-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This course must be completed by January 31, 2021. 2020 Ethics for Virginia CPAs is designed to meet the annual ethics requirement for Virginia CPAs renewing their licenses. This course was developed using the Virginia Board of Accountancy's (VBOA) 'Virginia-Specific Ethics Course Outline 2020' as the course framework. In addition to meeting the VBOA requirements, this course is designed to update CPAs on regulatory developments; provide guidance regarding the relevance of those laws, rules, and regulations for their areas of interest and/or practice; and provoke thought and discussion among CPAs on the role and practical application of ethics within the profession.

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

- recognize rules and regulations that guide the profession in the state of Virginia
- understand the difference between professional skepticism and professional judgment
- identify different ethical decision-making models
- use decision-making models to come to informed decisions during ethical dilemmas.

2020 Ethics for Washington CPAs

20-WB-205-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

2020 Ethics for Washington CPAs is designed to meet the triennial ethics requirement for Washington CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam. IMPORTANT NOTE: This course must be completed by 12/31/2020.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct and apply it to real-life situations
- discuss the Washington State Board of Accountancy Laws and Rules and apply them to real-life situations.

2020 Personal and Professional Ethics for Louisiana CPAs

20-WB-206-TR

Field Of Study: Regulatory Ethics

CPE Credits: 3.00

Level of Knowledge: Overview

2020 Personal and Professional Ethics for Louisiana CPAs is designed to meet the ethics requirement for Louisiana CPAs renewing their licenses. This course begins with a presentation of ethics and ethical reasoning, designed to help participants better understand the impact ethics and ethical reasoning have on their personal life and professional career. The next section of the course material focuses on the Louisiana Rules of Professional Conduct. The final section of the course is a presentation of the AICPA Code of Professional Conduct. IMPORTANT NOTE: This course has been approved by the Louisiana State Board of Certified Public Accountants for the 2020 reporting period.

Upon successful completion of this course, the user should be able to:

- identify and discuss ways in which CPAs can go about achieving and maintaining high standards of ethical conduct
- examine the concepts of ethics and ethical reasoning and demonstrate the impact these concepts have on CPAs and the work they perform
- present and discuss the core values of the profession (integrity, objectivity, and independence) from both an ethical and rules-based point of view
- emphasize the responsibilities of CPAs to maintain and honor the public's trust
- clarify and demonstrate the manner in which the Rules of Professional Conduct are intended to be applied by CPAs in a variety of professional situations
- discuss, through case analysis, the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers.

Regulatory Ethics

2020 Personal and Professional Ethics for Texas CPAs New!

20-WVB-006-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course is approved by the TSBPA to meet the requirements for ethical training. An individual applying for certification must complete a board-approved ethics course no more than six months prior to submission of the application. Proof of completion of this course must be submitted with the application. Beginning on January 1, 2005, every licensee must take an ethics course that has been approved by the board, every two years. This course has been recently revised to include the most up-to-date changes in the Rules of Professional Conduct issued by the Texas State Board of Public Accountancy. In addition, this course contains enhanced coverage of important issues impacting the Rules of Professional Conduct as well as additional improvements in both form and content.

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

- identify and discuss ways in which CPAs can go about achieving and maintaining high standards of ethical conduct
- examine the concepts of ethics and ethical reasoning, and demonstrate the impact these concepts have on CPAs and the work they perform
- present and discuss the core values of the professions integrity, objectivity, and independence from both an ethical and rules-based point of view
- emphasize the responsibilities of CPAs to maintain and honor the public's trust
- clarify and demonstrate the manner in which the rules of professional conduct are intended to be applied by CPAs in a variety of professional situations
- discuss, through case analysis, the actions to be taken by CPAs when faced with ethical dilemmas in their professional careers.

California Rules and Regulations New!

20-WB-207-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

California Rules and Regulations is designed to meet the Regulatory Review requirement, which must be completed every six years, for California CPAs renewing their licenses. The course covers a review of the current California Accountancy Act, a review of the current California Board of Accountancy Regulations, a discussion on how the specified articles relate to the practice of public accountancy in California, and a review of historic and recent disciplinary actions taken by the Board. In addition to meeting the Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas. This course includes video clips to demonstrate role plays, to explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- apply the California Code of Regulations.

Colorado Rules and Regulations

20-WB-208-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

Colorado Rules and Regulations is designed to qualify as a Colorado Rules and Regulations course, as defined by the Colorado State Board of Accountancy, which is required for initial licensees. In addition, Colorado Rules and Regulations is designed to meet a portion of Colorado's regulatory and Board biennial ethics requirements for CPAs. The course covers a review of the current Colorado Accountants Practice Act, a review of the current Colorado State Board of Accountancy Rules and Regulations, and a discussion of how the specified articles relate to the practice of public accountancy in Colorado.

Upon successful completion of this course, the user should be able to:

- discuss the Colorado Accountants Practice Act
- discuss the Colorado Accountancy Rules and Regulations
- discuss the Colorado State Board of Accountancy Policies.

Ethics for California CPAs

19-WB-005-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Update

Ethics for California CPAs is designed to meet the biennial ethics requirement for California CPAs renewing their licenses. The course covers the areas of independence, integrity, objectivity, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations.

Regulatory Ethics

Ethics for Connecticut CPAs

20-WB-209-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Connecticut CPAs is designed to meet the triennial ethics requirement for Connecticut CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts.

Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the Connecticut Rules of Professional Conduct
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for CPAs

19-WB-002-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct. The course covers the areas of independence, integrity, objectivity, general standards, adherence to GAAP, and acts discreditable. This course has been designed specifically to meet the ethics requirements for RENEWING CPAs who are licensed by the Boards of

Accountancy in the following states or jurisdictions: Alabama, Alaska, Colorado, District of Columbia, Georgia, Guam, Iowa, Idaho, Illinois, Indiana, Massachusetts, Maryland, Maine, Minnesota, Nebraska, New Mexico, Nevada, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, and West Virginia.

SPECIAL NOTE PERTAINING TO ARKANSAS CPAs: Your requirements include a one-hour course that is offered ONLY by your state board and is NOT covered in this course.

SPECIAL NOTE PERTAINING TO IDAHO CPAs: This course does NOT fulfill the first year Idaho State Specific Ethics requirement.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations.

Ethics for CPAs and Tax Professionals

20-WB-204-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct and Treasury Department Circular 230. The course is designed to give guidance on the laws, rules and regulations that govern the CPA profession as well as helping the tax professional understand the rules and regulations governing the tax profession and the practical application of these rules in the daily operation of their businesses. This course has been designed specifically to meet the ethics requirements for RENEWING CPAs for the Boards of Accountancy in the following states or jurisdictions: Alabama, Alaska, Colorado, District of Columbia, Georgia, Guam, Idaho, Illinois, Indiana, Iowa, Maine, Maryland, Massachusetts, Minnesota, Nebraska, Nevada, New Mexico, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, and West Virginia.

IMPORTANT NOTE: This course is NOT accredited for IRS professionals (EAs or AFSP).

SPECIAL NOTE PERTAINING TO ARKANSAS CPAs: Your requirements include a one-hour course that is offered ONLY by your state board and is NOT covered in this course.

SPECIAL NOTE PERTAINING TO IDAHO CPAs: This course does NOT fulfill the first-year Idaho State Specific Ethics requirement.

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

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss Treasury Department Circular No. 230
- apply Treasury Department Circular No. 230 to real-life situations.

Ethics for Delaware CPAs

20-WB-210-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course has been approved by the Delaware State Board of Accountancy and must be completed by 6/30/2021. Ethics for Delaware CPAs is designed to meet the biennial ethics requirement for Delaware CPAs renewing their licenses. The course covers the areas of independence, general standards, and adherence to GAAP. In addition to meeting the State Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas; give guidance on the laws, rules and regulations that govern the CPA profession; and examine the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct and apply the AICPA Code of Professional Conduct to real-life situations
- discuss the Delaware Administrative Code and apply the Code to real-life situations.

Regulatory Ethics

Ethics for Mississippi CPAs

20-WB-211-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Mississippi CPAs is designed to meet the triennial ethics requirement for Mississippi CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Public Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- recognize an "ethical dilemma"
- discuss the Mississippi Public Accountancy Statutes, and Rules and Regulations
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for New Hampshire CPAs

20-WB-212-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for New Hampshire CPAs is designed to meet the triennial ethics requirement for New Hampshire CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the New Hampshire Code of Administrative Rules
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for New York CPAs

19-WB-003-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for New York CPAs is designed to meet the triennial ethics requirement for New York CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Public Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the New York Office of the Professions Laws, Rules and Regulations
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for Ohio CPAs

20-WB-213-TR

Field Of Study: Regulatory Ethics

CPE Credits: 3.00

Level of Knowledge: Overview

Ethics for Ohio CPAs is designed to meet the triennial ethics requirement for Ohio CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity. In addition to meeting the Accountancy Board requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and on the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the Ohio Administrative Code
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for Tax Professionals

20-WB-226-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This course is designed to meet the general ethics requirements for CPAs licensed in various states. It covers IRS Circular 230, AICPA Statements on Standards for Tax Services, IRS practice issues, and the IRC Sec. 6694(a) tax-return practitioner penalty. This course is designed to provide the CPA with an ethical framework used to sort through ethical dilemmas. In addition to conceptual theories, it provides detailed guidance on the applicable specific laws, rules, and regulations. Designed to serve a dual purpose, the course provides the tools to spot questionable ethical practices and acts as a detailed reference guide to research the appropriate ethical response to virtually any situation.

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

- describe the ethical rules of tax practice as found in Treasury Circular 230 and the AICPA SSTSS
- apply the appropriate provisions of the Internal Revenue Code dealing specifically with ethics such as Code Section 6694
- identify the current status of the IRS's and Congress's efforts to regulate tax practice
- describe the continuing aftermath of the Loving case.

Ethics for Utah CPAs

20-WB-214-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Utah CPAs is designed to meet the biennial ethics requirement for Utah CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

Upon successful completion of this course, the user should be able to:

- discuss the Utah statutes and rules governing CPAs
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Regulatory Ethics

Ethics for Vermont CPAs

20-WVB-215-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Vermont CPAs is designed to meet the biennial ethics requirement for Vermont CPAs renewing their licenses. The course covers the areas of independence, general standards, adherence to GAAP, and acts discreditable. In addition to meeting the Board of Public Accountancy requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the Vermont Administrative Rules
- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Ethics for Wyoming CPAs

20-WVB-216-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Wyoming CPAs has been reviewed and approved by the Wyoming Board of Certified Public Accountants and is designed to meet the triennial ethics requirement for Wyoming CPAs renewing their licenses. In addition to covering the Wyoming Statutes and Board Rules, the course covers the areas of independence, integrity and objectivity. In addition to meeting the Wyoming Board's requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as give guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. This course includes video clips to demonstrate role plays, to explain complex topics or to showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss and apply the Wyoming Statutes and Board Rules.

Ethics: General Standards and Acts Discreditable

20-WVB-227-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

This interactive self-study course covers the topics of general standards, adherence to GAAP, and acts discreditable as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate, and respond appropriately to ethical dilemmas. This course has been designed specifically to meet all, or a portion of, the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Missouri, Montana, and South Carolina.

This course includes video clips to demonstrate role plays, explain complex topics, or showcase experts. Graphics may be animated to show processes, and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

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

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations.

Independence, Integrity and Objectivity

19-WB-027-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This interactive self-study course covers the topics of independence, integrity, and objectivity as it relates to the CPA and the accounting profession. Using the AICPA Code of Professional Conduct as a guide, this course provides in-depth coverage of these topics and provides the CPA with the tools needed to identify, evaluate and respond appropriately to ethical dilemmas. This course has been designed specifically to meet all or a portion of the ethics requirements for renewing CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Kansas, Kentucky, Michigan, Montana, and South Carolina. This course includes video clips to demonstrate role plays, explain complex topics or showcase experts. Graphics may be animated to show processes and more questions are embedded throughout the course in addition to at the ends of chapters and in the final exam.

Upon successful completion of this course, the user should be able to:

- discuss the implications of independence for the CPA.

Oregon Rules and Regulations

20-WB-217-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Oregon Rules and Regulations is designed to meet the regulatory requirement for new licensees in Oregon and the biennial ethics requirement for Oregon CPAs renewing their licenses. The course covers a review of the current Oregon Revised Statutes and Administrative Rules, a review of the Code of Professional Conduct adopted by the Board, examples of issues or situations that require a licensee to understand relevant statutes and rules, and an overview of recent case law pertaining to ethics and professional responsibilities of the accounting profession. This interactive self-study course also offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct, covering the areas of independence, integrity, and objectivity. In addition to meeting the Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas.

Upon successful completion of this course, the user should be able to:

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real-life situations
- discuss the Oregon Revised Statutes and Administrative Rules
- discuss the Code of Professional Conduct adopted by the Board
- apply the laws, rules and regulations to real-life situations.

Professional Ethics for Arizona CPAs

20-WB-219-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Professional Ethics for Arizona CPAs is designed to meet the biennial ethics CPE requirement for Arizona CPAs renewing their licenses. In addition to meeting State Board of Accountancy requirements, the course also includes materials to increase the CPA's understanding of ethics and enhance sensitivity toward accounting ethical issues and dilemmas.

Upon successful completion of this course, the user should be able to:

- identify key elements of the AICPA Code of Professional Conduct involved in ethical decision-making
- apply selected provisions of the Code including objectivity, due care, compliance with standards and competence
- apply ethics standards to practical situations
- apply the conceptual framework approach in the analysis and resolution of ethical dilemmas
- fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.

Regulatory Ethics

Professional Ethics for Arizona CPAs - 2 hours

20-WB-220-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

Professional Ethics for Arizona CPAs 2-hour version is designed to assist out-of-state CPAs in meeting the Arizona ethics CPE requirement. Please note: It is the CPA's responsibility to assure that the remaining two hours of the four-hour ethics CPE requirement conform to the Arizona regulations for continuing professional education.

Upon successful completion of Professional Ethics for Arizona CPAs - 2 hours, the user should be able to fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.

Professional Ethics for Hawaii CPAs

20-WB-221-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Basic

Professional Ethics for Hawaii CPAs is designed to meet the biennial ethics CPE requirement for Hawaii CPAs renewing their licenses. In addition to meeting State Board of Accountancy requirements, the course also includes materials to increase the CPA's understanding of ethics and enhance sensitivity toward accounting ethical issues and dilemmas.

Upon successful completion of this course, the user should be able to:

- identify key elements of the AICPA Code of Professional Conduct involved in ethical decision-making
- apply selected provisions of the Code including objectivity, due care, compliance with standards and competence
- apply ethics standards to practical situations
- fulfill responsibilities described in the Hawaii State Board and AICPA professional ethical standards.

South Carolina Rules and Regulations

20-WB-223-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

South Carolina Rules and Regulations is designed to meet a portion of the triennial ethics requirement for South Carolina CPAs renewing their licenses. The content contained in this course is designed to help you better understand what it takes to be a successful CPA in the state of South Carolina. IMPORTANT NOTE: This course must be completed by 12/31/2021; no credit will be awarded after 12/31/2021.

Upon successful completion of this course, the user should be able to:

- recognize the South Carolina laws, rules, and regulations that govern all of the state's CPAs
- apply the South Carolina Code of Laws and Regulations to their day-to-day business.

Introduction to Securities Brokers and Dealers **New!**

20-WB-020-TR

Field Of Study: Specialized Knowledge

CPE Credits: 4.00

Level of Knowledge: Basic

Find out about securities brokers and dealers, their functions, and how the various regulatory acts affect their activities. This fundamentals course will answer all of your questions and give you a comprehensive view of this key topic.

Upon successful completion of this course, the user should be able to:

- identify the business reasons for, and the activities of, brokers and dealers in securities
 - recognize how various regulatory acts affect the activities of broker/dealers
 - identify customer accounts, firm trading, and reporting of broker/dealers' operations
 - identify the key differences between auditing a broker/dealer and any other commercial enterprise.
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Introduction to the Pharmaceutical Industry

19-WB-035-TR

Field Of Study: Specialized Knowledge

CPE Credits: 6.00

Level of Knowledge: Basic

Learn about the pharmaceutical industry, including a general background of the industry, how products are made and approved, and business risks specific to this sector. Also discussed are the manners in which technology and advanced product development methods are changing the way pharmaceuticals are developed.

Further, this course presents the peculiarities to planning and conducting the audit of an entity in the pharmaceutical industry followed by tax planning issues.

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

Upon successful completion of this course, the user should be able to:

- recognize entities and regulations in the pharmaceutical industries
 - identify the FDA regulations and regulations specific to the U.S. as well as from a global perspective
 - determine audit planning risk and book-to-tax differences
 - recognize audit and tax planning issues for pharmaceutical entities.
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Controlled Foreign Corporation Qualification **New!**

20-WB-0075

Field Of Study: [Taxes](#)

CPE Credits: 1.00

Level of Knowledge: [Overview](#)

This course covers the basics of Controlled Foreign Corporation (CFC) Qualification.

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

- recall the different ways a CFC can be subject to federal tax
- list the criteria for U.S. Shareholder status
- identify why it matters if you are a U.S. Shareholder
- define "controlled foreign corporation."

Corporate Taxation **Updated!**

20-WB-042-TR

Field Of Study: [Taxes](#)

CPE Credits: 2.00

Level of Knowledge: [Overview](#)

This course examines and explains the basics of corporate taxation. The focus is on regular or C corporations, their formation, and operation under tax law. The advantages and disadvantage of corporations are examined; incorporation and capitalization issues are discussed; and, basic tax rates and specialty taxes are reviewed. The tax treatment of operational expenses and deductions are outlined; and accounting periods and methods are explored. Finally, the dangers of multiple corporations and corporate distributions are highlighted.

This course provides a general review of corporate taxation from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- identify the key elements of regular corporations, including advantages and disadvantages.

Foreign Tax Credit Basics **New!**

20-WB-0074

Field Of Study: [Taxes](#)

CPE Credits: 1.00

Level of Knowledge: [Overview](#)

This course covers the basics of foreign tax credits.

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

- identify the purpose and basic procedural requirements of the foreign tax credit regime
- identify what is a creditable tax
- list the types of foreign tax credits
- recall the foreign tax credit limitation
- recall section 905(c) foreign tax redeterminations.

GAAP for Tax Reform

18-WB-101-WC

Field Of Study: [Taxes](#)

CPE Credits: 1.00

Level of Knowledge: [Overview](#)

This course focuses on the accounting for and implementation of the more complex aspects of US tax reform, including guidance from regulators and standard setters.

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

- identify the accounting and implementation issues for the more complex aspects of tax reform.