Summer/Fall 2014

KPMG Learning | Executive Education

Continuing education for corporate executives and their staff

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KPMG Learning provides a broad range of accounting and finance CPE education programs with real-time accessibility. As one of the leading training sources for today's business professional, the KPMG Learning curriculum is available in a variety of formats—Executive Education public seminars, customized on-site instructor-led classes, web-based self-study programs and live topical web casts. KPMG Learning also offers a suite of training-related services, including building learning strategies, curriculum design and providing general learning management system capabilities.

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Through our Executive Education organization, KPMG has been providing continuing professional education programs to corporate executives and their staffs in the accounting, finance, and business management professions for more than 20 years. Now operating under the KPMG Learning umbrella of training services, KPMG Executive Education seminars run the gamut – basic and advanced technical accounting courses and seminars for CPE credit to update conferences. These seminars are an effective continuing education learning experience for corporate executives and their staff.

We pride ourselves in having speakers and instructors who are among the most knowledgeable and experienced professionals in their fields. In addition to possessing a practical understanding of the topics, they are also skilled presenters. We host a wide range of Executive Education programs at public locations across the United States.

Bring Executive Education Seminars to Your Company

KPMG Learning | Executive Education sessions, can be presented in-house exclusively for your company. To reinforce the educational benefits, we can tailor activities and exercises so they are relevant to your participants’ on-the-job responsibilities. In-house training offers many significant benefits to you, including:

- Focus on those issues of primary interest to your company.
- Use problems and cases that are relevant and specific to your business.
- Ability to change the emphasis or direction of training while a session is in progress.
- Cost savings in travel and tuition.
- Scheduling sessions when and where it is most convenient for your personnel.

Additional Topics Offered Exclusively for Your Company

KPMG Learning can deliver customized training on additional timely and relevant topics, such as:

- FASB/IASB Joint Project Updates
- Current SEC and PCAOB Developments
- Internal Control Over Financial Reporting
- Fair Value Measurements for Financial Instruments
- Finance, Risks and Accounting Considerations for the Cloud

For questions regarding customized training, please contact KPMG Learning at 201-505-6062 or us-kpmglearning@kpmg.com.
The symposium is designed for corporate financial executives from both private and public companies who desire an update on the more important financial accounting and reporting developments over the past year. The program also will discuss other important topics impacting the responsibilities of the audience.

Those who have attended past sessions have pointed out that one advantage of the program is that it includes technical compliance topics, along with discussions of prominent practices in financial leadership. Speakers are leading executives from industry, accounting, and legal professions who are involved with the issues every day. They will address recent technical pronouncements and guidance from the FASB and SEC. In addition, they will share with participants their experiences in dealing with some of the more important leadership issues that have helped their companies compete more effectively in today’s environment.

**Topics covered include:**

- Keynote Addresses from journalist Bob Woodward and former ESPN Executive Chairman George Bodenheimer
- Status of Standard Setting Process
- FASB Current Developments
- Economic Outlook
- Combined User/Preparer/Standard Setter - Panel Discussion
- Washington Legislative Update

**Break-out choices include:**

- Industry-Specific Break-out Sessions on Implementing the New Revenue Recognition Standard, to cover the following:
  - Software
  - Construction
  - Aerospace and Defense
  - Life Sciences
  - Media and Technology
  - Franchisors
  - General Industry
- Accounting for Leases
- Accounting for Financial Instruments
- Accounting for Income Taxes
- Accounting Change Process
- Cyber Security
- SEC/COSO/PCAOB Updates for Public Companies
- Private Company Council Matters

The Symposium includes a Thursday evening Networking Reception at the Imagine Exhibitions Gallery in the Venetian Resort Hotel. Join us for this opportunity to network with KPMG professionals and your industry colleagues in a unique setting.
LEARNING OBJECTIVE: This annual symposium updates corporate financial executives on the more important financial and other management issues that impact their areas of responsibility over the near term and for year-end reporting.

SESSION DETAILS:
December 4-5, 2014
The Venetian Resort Hotel
Las Vegas, NV
209-75-14

PROGRAM DETAILS
Program Fee: $1,795
Prerequisite: None
Preparation: None
Level of Knowledge: Update
Recommended CPE
Credits: 16 Hours
Fields of Study: Accounting, Business Management & Organization, Economics
Delivery Method: Group Live

KEYNOTE SPEAKERS

Bob Woodward
Pulitzer Prize-winning Journalist/Author and Associate Editor, The Washington Post

The most famous political investigative reporter in America and two-time Pulitzer Prize winner, Bob Woodward will be joining us to provide a behind-the-scenes look at the inner workings of government, politics and the role of leadership. He will share his views and opinions on how the United States November midterm elections will impact corporate America.

George Bodenheimer
Former ESPN Executive Chairman

George Bodenheimer is well-positioned to share his perspective on leadership and current affairs impacting corporate America. He will address innovation and business growth in a competitive environment.

PROGRAM HOSTS

Mark Bielstein
Audit Partner, Department of Professional Practice, KPMG LLP

Paul Munter
Audit Partner, Department of Professional Practice, KPMG LLP
FASB Accounting Update

This seminar, spanning two full days of in-depth accounting update, is frequently cited by participants as one of the best ways to gain a comprehensive understanding of the latest issues in financial accounting and disclosure.

This seminar is designed to provide financial executives and accounting managers with a thorough update on important recent pronouncements and active projects that will affect the Accounting Standards Codification, including joint projects with the IASB, FASB-only projects, and EITF activities. Implementation issues relating to new guidance will also be considered.

Format
Lecture, examples, and detailed exercises

Course Leaders
Partners and Senior Managers from KPMG’s Department of Professional Practice

LEARNING OBJECTIVE: Give participants an in-depth understanding of how to apply important recent FASB standards, exposure drafts, staff positions and EITFs, including the information needed to determine journal entries in specific situations, and appropriate financial statement disclosures.

AGENDA
- Fair Value Measurement
- Financial Instruments
- Classification and Measurement
- Impairment
- Hedging
- Balance Sheet – Offsetting
- Leases
- Goodwill Impairment Assessments
- Fair Value Measurement
- Measurement Uncertainty Disclosures
- Consolidation
- Policy and Procedures
- Investment Companies
- Revenue Recognition
- Other FASB and EITF Projects
- IFRS and U.S. GAAP

KPMG Exec Ed trainings are a great way to get value and CPE credits.”
— CAO,
Public Telecommunications Company

PROGRAM DETAILS
Program Fee: $1,795
Prerequisite: Knowledge of basic accounting
Preparation: None
Level of Knowledge: Update
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 18-19, 2014
KPMG Chicago Office
Chicago, IL
240-60-14

September 18-19, 2014
Aria Resort
Las Vegas, NV
240-75-14

November 13-14, 2014
Aria Resort
Las Vegas, NV
240-76-14

December 18-19, 2014
Convene Park Avenue/
Hyatt 48 Lex
New York, NY
240-50-14
**TECHNICAL ACCOUNTING**

This intensive two-day course is designed to provide an understanding of International Financial Reporting Standards (IFRS), some of the key differences between IFRS and U.S. GAAP, and what is required to reconcile those differences.

It is designed for financial executives of U.S. subsidiaries of foreign companies, as well for executives of U.S. domiciled companies interested in accessing capital markets outside the United States which require the preparation of financial statements in accordance with IFRS. Past sessions received excellent marks from attendees for both the extent of the topics covered and the practical knowledge of the presenters.

**LEARNING OBJECTIVE:** Using lecture and exercises, this course is designed to give participants a detailed understanding of the more important differences between FASB and IASB pronouncements, and help determine the information needed to make the appropriate adjustments on the financial statements for those differences.

"The instructors were very knowledgeable and I really like the fact that they interacted with us during lunch and breaks."

– Financial Reporting Manager, Large Developer of Medical Devices

**AGENDA**

- General IFRS
- IFRS Framework
- IFRS in the United States
- Financial Instruments
- Share-Based Payments
- Derivatives and Hedge Accounting
- Pensions and Post-Retirement Benefits
- Income Taxes
- De-recognition/Transfers of Financial Instruments
- Intangible Assets
- Revenue Recognition
- Provisions, Contingent Liabilities, and Contingent Assets
- Leases
- Debt vs. Equity Classification
- Consolidation, Equity Method Investees, Joint Ventures
- Impairment of Long-Lived Assets
- Business Combinations and Non-controlling Interests
- Financial Instrument Disclosures
- Presentation of Financial Statements
- Conversion to IFRS

**PROGRAM DETAILS**

**Program Fee:** $1,795

**Prerequisite:** Knowledge of basic accounting

**Preparation:** None

**Level of Knowledge:** Update

**Recommended CPE Credits:** 16.5 Hours

**Field of Study:** Accounting

**Delivery Method:** Group Live

**SESSION DETAILS:**

- **September 25-26, 2014**
  - KPMG Chicago Office
  - Chicago, IL
  - 341-60-14

- **November 20-21, 2014**
  - Aria Resort
  - Las Vegas, NV
  - 341-75-14
Accounting for Business Combinations and VIEs explains the requirements of ASC Topic 805. This two-day seminar provides an in-depth explanation of the accounting for business combinations and the concepts underlying those requirements, and their potential impacts on the structuring of mergers and acquisitions. The seminar also covers ASC Subtopics 350-20 and 350-30, which relate to the accounting for goodwill and intangible assets subsequent to an acquisition.

This seminar uses simple spreadsheet-based examples to clearly explain the concepts of ASC 850, while also providing a detailed explanation of the deferred income tax consequences of business combinations and asset purchases.

**Format**
Lecture, examples and exercises

**Course Leader**
Dan Gode, Co-founder, Almaris E-Learning Systems

**LEARNING OBJECTIVE:** Provide participants with an in-depth understanding of how to apply the FASB pronouncements on business combinations, including the information needed to determine journal entries in specific situations and the appropriate financial statement disclosures.

**AGENDA**
- Overview of ASC 805 (FAS 141R and FAS 160) with Simple Examples
- Introduction to Tax Issues Relating to Business Combinations
- Understanding the Consequences of Business Combinations
- First Steps in Applying ASC 805
- Computing the Cost of Acquiring the Target
- Accounting for Non-controlling Interests under FAS 160
- Allocating the Acquisition Cost to the Acquired Assets and Assumed Liabilities
- Understanding ASC 350-20 and ASC 350-30 (FAS 142) on Goodwill and Intangibles
- Deferred Tax Issues
- Detailed Coverage of Stock Options, Contingencies, and Earnouts in a Business Combination
- Explanation of How Business Combinations Affect Projected Financial Statements and Metrics; What Makes Acquisitions Accretive or Dilutive to EPS

“Dan Gode was a fantastic instructor! The use of practical examples and case studies was very effective to my understanding. I would definitely attend more courses led by him.”

– Financial Reporting Manager, Public Medical Device Manufacturer

**PROGRAM DETAILS**
- **Program Fee:** $1,895
- **Prerequisite:** Baseline understanding of U.S. GAAP Accounting
- **Preparation:** None
- **Level of Knowledge:** Intermediate
- **Recommended CPE Credits:** 16 Hours
- **Field of Study:** Accounting
- **Delivery Method:** Group Live

**SESSION DETAILS:**
- November 13-14, 2014
  - Aria Resort
  - Las Vegas, NV
  - 261-75-14
- December 4-5, 2014
  - Convene Park Avenue/ Hyatt 48 Lex
  - New York, NY
  - 261-50-14

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Revenue Recognition of the Future

With the release of the final revenue recognition standard and as organizations begin to assess the implications, KPMG Learning offers this seminar as a comprehensive overview of the new FASB/IASB revenue recognition standard. Participants will learn about the core elements of the new five-step revenue recognition model and the potential impacts for companies as they adopt it. Special industry-specific considerations will also be discussed.

Format
Lecture and group exercises

Course Leaders
Partners and Senior Managers from KPMG’s Department of Professional Practice

“The new revenue standard could result in changes to revenue recognition for companies in a variety of industries. Additionally, even companies that do not have a change in their revenue recognition model may find that they need to make changes to their systems and processes to capture the information needed to provide the additional disclosures that will be required by the new standard.”

– Paul Munter, Partner, Department of Professional Practice, KPMG LLP

AGENDA
• Scope – What’s in the Model
• Five-Step Revenue Recognition Model Including How It Applies to:
  — Multiple-Element Arrangements
  — Software Arrangements
  — Long-Term Construction-Type and Production-Type Contracts
  — Real Estate Sales
  — Customer Payments and Incentives
  — Variable Consideration
  — Collectability
  — Time Value of Money
• Specific Application Issues Including:
  — Licenses
  — Warranties
  — Principal Agent Considerations
• Cost Capitalization and Amortization Requirements
• Impact on Disclosures
• Allowable Transition Methods
• When the Standard is Effective
• Implementation and Business Considerations

LEARNING OBJECTIVE: Per the recently released Joint FASB/IASB revenue recognition standard: determine appropriate revenue recognition decisions and increase awareness of revenue recognition developments in the profession — specifically the activities of the FASB, SEC and the IASB.

PROGRAM DETAILS
Program Fee: $1,395
Prerequisite: None
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 8 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 20, 2014
KPMG Chicago Office
Chicago, IL
351-60-14

November 17, 2014
KPMG Houston Office
Houston, TX
351-90-14

December 3, 2014
The Venetian Resort Hotel
Las Vegas, NV
351-75-14

December 17, 2014
Convene Park Avenue/Hyatt 48 Lex
New York, NY
351-50-14
Accounting for Income Taxes

This two-day seminar is designed to help participants apply ASC 740 (FAS 109, FIN 48 and associated pronouncements). It provides a conceptual and practical view of accounting for income taxes. This seminar explains how to reconcile differences between four sets of flows: cash flows, U.S. income, taxable income, and more-likely-than-not taxable income. It will also cover adjustments for stock options, other comprehensive income, business combinations, foreign operations and other challenging issues.

Format
Lecture, examples, and exercises

Course Leader
Dan Gode, Co-founder, Almaris E-Learning Systems

LEARNING OBJECTIVE: Provide participants in-depth understanding of how to apply the FASB pronouncements on accounting for income taxes, including the information needed to determine journal entries in specific situations and the appropriate financial statement disclosures.

AGENDA
- Introduction to Deferred Taxes: Revenue Items
- Introduction to Deferred Taxes: Expense Items
- Disclosure Rules
- Deferred Taxes and Other Comprehensive Income
- Applying the More-Likely-Than-Not Test in Determining the Valuation Allowance for Deferred Tax Assets
- Common Book-Tax Differences
- Carrybacks and Carryforwards
- Valuation Allowance
- Tax Contingencies
- Business Combinations and Inter-company Transactions
- Stock Options and Deferred Taxes
- Interim Period Taxes
- Foreign Operations

“This was the best KPMG program I have attended. The instructor clearly cared that the student learned and understood the material.”

– VP Finance, Large Insurance Provider

PROGRAM DETAILS
Program Fee: $1,895
Prerequisite: Knowledge of basic accounting
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 19-20, 2014
Convene Park Avenue
New York, NY
245-50-14

September 25-26, 2014
KPMG Chicago Office
Chicago, IL
245-60-14

November 20-21, 2014
Aria Resort
Las Vegas, NV
245-75-14

December 15-16, 2014
Convene Park Avenue/
Hyatt 48 Lex
New York, NY
245-51-14
Advanced Accounting for Income Taxes

This two-day seminar is designed for individuals with intermediate-level knowledge of FASB requirements for accounting and financial disclosures pertaining to income taxes. It focuses on the challenges that arise in accounting for income taxes.

Note: this seminar assumes an understanding of ASC Topic 740 (FAS 109).

Format
Lecture, examples and detailed exercises

Course Leaders
Dan Gode, Co-founder, Almaris E-Learning Systems
This course is co-presented by a KPMG Partner with specialized knowledge in the subject matter.

LEARNING OBJECTIVE: Provide participants in-depth exposure to complex issues related to accounting for income taxes for participants knowledgeable of the relevant FASB requirements.

AGENDA
• Tax Contingencies: Interaction between Federal and State, Interest Accruals
• Carryforwards
• Valuation Allowance
• Quarterly Disclosures and Discrete Items
• State Taxes and Blended Tax Rates
• Foreign Operations
• Stock Options
• Business Combinations
• Equity Investments and Joint Ventures
• Return to Provision Reconciliations
• Intra-period Tax Allocations
• Investments in Securities and Derivatives

PROGRAM DETAILS
Program Fee: $1,995
Prerequisite: Knowledge of FASB requirements for accounting for income taxes
Preparation: Accounting for Income Taxes or equivalent
Level of Knowledge: Advanced
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 21-22, 2014
Convene Park Avenue
New York, NY
345-50-14

November 24-25, 2014
Aria Resort
Las Vegas, NV
345-75-14

December 17-18, 2014
Convene Park Avenue/Hyatt 48 Lex
New York, NY
345-51-14
**Statement of Cash Flows**

This one-day seminar is designed to help participants prepare the statement of cash flows as per U.S. GAAP. They will learn how to incorporate non-operating changes in assets and liabilities due to factors such as acquisitions, dispositions, foreign currency translations, other comprehensive income and share-based payments.

This seminar uses spreadsheet-based examples from published financial statements to illustrate scenarios and their applications.

**Format**
Lecture, examples, and exercises

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**LEARNING OBJECTIVE:** Give participants an in-depth understanding of how to apply the FASB requirements for cash flow statements, including the information needed to determine journal entries in specific situations and the appropriate financial statement disclosures.

**AGENDA**

- ASC 230: Financing, Investing, and Operating Cash Flows: Detailed Discussion of FAS 95 Requirements
- Classifying Cash Flows
- Examples of SEC Comment Letters
- When the Balance Sheet Changes Differ from Cash Flow Adjustments
- Special Topics: Deferred Taxes and Stock Options: Deferred Taxes
- Stock-Based Compensation
- Miscellaneous Cash Flow Topics: Pensions and Other Post Employment Benefits
- Significant Non-cash Events
- Leases
- Premium and Discount Bonds
- Equity Investments
- Derivatives and Hedging
- Securitizations
- Vendor Financing
- Discontinued Operations

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**Course Leader**
Dan Gode, Co-founder, Almaris E-Learning Systems

“Dan Gode is one of the best instructors — he provides examples of journal entries and T accounts — which make the info easier to understand — and he adds humor to all classes!”

— SVP Finance & Tax, Large Mid West Community Bank

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**PROGRAM DETAILS**

**Program Fee:** $1,295

**Prerequisite:** Baseline understanding of U.S. GAAP Accounting

**Preparation:** None

**Level of Knowledge:** Intermediate

**Recommended CPE Credits:** 8 Hours

**Field of Study:** Accounting

**Delivery Method:** Group Live

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**SESSION DETAILS:**

**September 10, 2014**
KPMG Chicago Office
Chicago, IL
256-60-14

**December 3, 2014**
KPMG New York Office/
Hyatt 48 Lex
New York, NY
256-50-14

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Accounting for Share-Based Payments

This seminar is designed to assist participants in applying ASC 718 (FAS 123R). It will consider the important accounting requirements of the standards and SEC Staff Accounting Bulletins. The seminar materials include the KPMG Guide to Implementation of ASC 718.

Course Leaders
Dan Gode, Co-founder, Almaris E-Learning Systems

This course is co-presented by a KPMG Partner with specialized knowledge in the subject matter.

LEARNING OBJECTIVE: Provide an in-depth understanding of how to apply ASC 718, including the information needed to determine journal entries in specific situations and the appropriate financial statement disclosures.

AGENDA
• Implementation Issues to Show the Logic of ASC 718
• Correct Implementation Procedures
• Non-qualified Stock Options
• Incentive Stock Options (ISOs)
• Unvested Stock With and Without 83(b) Elections
• Employee Stock Purchase Plans (ESPPs)
• Detailed Discussion Of Tax Issues Related to ASC 718 Including APIC Pools
• Non-vested Stock; Incentive Stock Options
• Measurement of Fair Value
• Classification of Awards
• Recognition of Compensation Costs
• Modification of Awards
• Stock Option NOLs; Business Combinations
• Disclosures
• Earnings per Share
• Employee Stock Purchase Plans

PROGRAM DETAILS
Program Fee: $1,895
Prerequisite: Baseline understanding of U.S. GAAP Accounting
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
September 11-12, 2014
Aria Resort
Las Vegas, NV
266-75-14

December 8-9, 2014
KPMG New York Office/Hyatt 48 Lex
New York, NY
266-50-14

“Both instructors were concise and very deliberate in their approach to explaining the subject matter. I was particularly grateful that they stayed longer to explain a topic (NOLs) that a small subset of the class was interested in covering.”
– Division Controller, Large Global Health Enterprise
Accounting for Foreign Operations

This seminar is designed to help participants from multinational companies face the challenging task of consolidating and reporting their foreign operations. Accounting for Foreign Operations requires baseline knowledge of the accounting standards, as well as the issues that arise in their practical implementation.

This seminar will focus on both the accounting for foreign operations and the key issues that need to be addressed in implementing the requirements.

**Note:** Accounting for foreign currency derivatives is covered in a separate course.

**LEARNING OBJECTIVE:** Give participants an in-depth understanding of how to apply the FASB pronouncements on accounting for foreign operations, including the information needed to determine journal entries in specific situations, and the appropriate financial statement disclosures.

**AGENDA**
- Foreign Currency Transactions
- Determining the Functional Currency
- Translations under the Current Rate Method
- Remeasurements under the Temporal Method
- Inter-company Transactions and Consolidations
- Statement of Cash Flows and Foreign Operations
- Accounting for Foreign Taxes using ASC 740-30

**LEARNING OBJECTIVE:** Give participants an in-depth understanding of how to apply the FASB pronouncements on accounting for foreign operations, including the information needed to determine journal entries in specific situations, and the appropriate financial statement disclosures.

**PROGRAM DETAILS**
- **Program Fee:** $1,295
- **Preparation:** None
- **Level of Knowledge:** Intermediate
- **Recommended CPE Credits:** 8 Hours
- **Field of Study:** Accounting
- **Delivery Method:** Group Live

**SESSION DETAILS:**
- **August 18, 2014**
  - Convene Park Avenue
  - New York, NY
  - 297-50-14
- **December 1, 2014**
  - KPMG New York Office
  - Hyatt 48 Lex
  - New York, NY
  - 297-51-14

**COURSE PREREQUISITES**
- Bring a laptop with Excel 2007 or above to the workshop to build models
- A working knowledge of Excel is required (advanced knowledge of Excel, such as macros, is not needed for this course)

**Course Leader**
Dan Gode, Co-founder, Almaris E-Learning Systems

“Dan Gode was phenomenal. He was very engaging and provided real-life examples to further illustrate the topics, which added value. I will try to attend other classes he teaches in the future, and will recommend his classes to others.”

– CFO, Large Insurance Provider
This course is directed to both treasury and accounting professionals. Although some derivatives may be highly sophisticated and esoteric instruments, the vast majority of hedgers use plain vanilla contracts in textbook applications for a host of financial exposures relating to interest rates, foreign exchange rates, and commodity price exposures. This seminar is designed for just these types of companies. It takes the mystery out of both the instruments and the accounting.

Under current U.S. GAAP, derivative users may legitimately apply alternative accounting treatments to common transactions; but special hedge accounting is invariably preferred by most public companies, as it makes the intent of the hedging activity transparent to readers of financial statements and generally minimizes the volatility of reported earnings. This treatment, however, is not automatic. This seminar is directed to satisfying the requirements to qualify for this (generally preferred) accounting treatment.

Special attention is given to the question of how to design hedge effectiveness tests and how to measure hedge ineffectiveness, arguably the most challenging aspects of current GAAP for those seeking to apply special hedge accounting treatment. Beyond the documentation requirements, financial reporting professionals are also charged with preparing correct journal entries and disclosures relating to derivatives. Determining correct earnings and OCI allocations and compiling appropriate disclosure amounts relating to ineffective hedge results and reclassification amounts are hardly trivial exercises, but our “hands-on” case studies have been designed to make these concepts and procedures accessible. Woven throughout the course will be material from the FASB agenda project that may fundamentally alter certain hedge accounting considerations.

Please Note: The content is offered in two program designs, each with a slightly different orientation. Both sessions provide a foundation that covers plain vanilla derivative products (i.e., futures, forwards, options, and swaps) – how these contracts work as well as the associated accounting treatments. Following that foundation, one session focuses attention on interest rate and commodity applications; and the other session focuses on interest rates and currencies.

Format
Lecture, examples and hands-on case studies

Course Leaders
Dr. Ira Kawaller, Founder, Kawaller and Co., a consultancy specializing in derivative use. This course is co-presented by a KPMG Professional with specialized knowledge in the subject matter.

“The class was really successful in that there was combined expertise in derivative accounting and derivative economics.”

– VP Controller and CAO, Public Energy Company

AGENDA
- Introduction to Derivatives
- ASC Topic 815 (FAS 133) Definitions
- Alternative Accounting Treatments
- Interest Rate Swap Case Study
- Documentation Requirements
- Disclosures
- Review of FAS 52 Issues
- Foreign Currency Hedging
- Interest Rate Hedging
- Recent Developments under U.S. GAAP and IFRS
- Other Related Topics

LEARNING OBJECTIVE: Give participants an in-depth understanding of how hedging transactions function and how to apply the ASC Topic 815 requirements, including the information needed to determine journal entries in specific situations and the appropriate financial statement disclosures.

PROGRAM DETAILS
- Program Fee: $1,895
- Prerequisite: Baseline understanding of U.S. GAAP Accounting
- Preparation: None
- Level of Knowledge: Intermediate
- Recommended CPE Credits: 16 Hours
- Field of Study: Accounting
- Delivery Method: Group Live

SESSION DETAILS:
- September 22-23, 2014
  - KPMG Houston Office Houston, TX 295-90-14
  - Focused on Interest Rates and Commodities
- December 11-12, 2014
  - Convene Park Avenue/Hyatt 48 Lex New York, NY 295-50-14
  - Focused on Interest Rates and Currencies
SEC Reporting & Compliance

This seminar is designed to provide participants with a practical sense of what’s required to prepare Form 10-K annual reports, Form 10-Q quarterly reports, Form 8-K current reports, and the Schedule 14A proxy statement.

Course materials are continuously updated to give perspective on current issues on the SEC’s agenda, such as Dodd-Frank initiatives, the JOBS Act, trends in SEC comments, XBRL, and IFRS. While this seminar focuses on full Form 10-K filers, smaller reporting companies have found it extremely useful as well. Practical examples demonstrate how the regulations are applied and reinforce participant understanding of key topics.

In addition to the workbook manual, participants will also receive an SEC Rules and Regulations Manual and gain insight into how to research information.

LEARNING OBJECTIVE: Provide participants a basic understanding of how to prepare SEC Form 10-K annual report, Form 10-Q quarterly report, and Form 8-K current report, and comply with the annual proxy requirements.

AGENDA
• The SEC, Its Operations, and Organization
• Dealing Effectively With SEC Staff
• Developing the Form 10-K Annual Report
• Item by Item Analysis of Form 10-K Requirements
• Non-U.S. GAAP Financial Measures
• Preparing the Form 10-Q Quarterly Report
• Current Reporting on Form 8-K
• Proxy Statement and Annual Reports to Shareholders
• Current Hot Issues Including Trends in SEC Comments, XBRL, and SEC Reporting Using IFRS

Format
Lecture, actual reports and filings, and small-group exercises

Course Leader
Mary Anne Busse, Former Senior Counsel in the Division of Corporation Finance at the SEC and currently Managing Director of Great Disclosure, LLC.

“Mary Anne Busse was phenomenal! She was effective, held my attention, and was able to get great class participation. This was by far the best CPE course I have attended in my 15-year career.”
— Senior Accounting Manager, Large Piping and Tubing Manufacturer

PROGRAM DETAILS
Program Fee: $1,795
Prerequisite: None
Preparation: None
Level of Knowledge: Basic
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 19-20, 2014
The Palace
San Francisco, CA
205-70-14
November 19-20, 2014
KPMG Chicago Office
Chicago, IL
205-60-14
December 2-3, 2014
KPMG Houston Office
Houston, TX
205-90-14
MD&A Disclosures Workshop

The heightened interest in financial reporting and disclosure resulting from recent legislation and SEC rule making is causing an increased focus on the kinds and quality of Management’s Discussion and Analysis (MD&A) disclosures in SEC filings. This seminar emphasizes key MD&A developments, including SEC releases, comment letters and speeches, with a focus on expanding and improving the effectiveness and compliance of MD&As.

Example MD&As and hands-on exercises involving actual disclosures are incorporated throughout the day. The exercises provide participants a real-world opportunity to evaluate and critique actual MD&As and discuss how they might be improved.

LEARNING OBJECTIVE: Provide a basic understanding of how to prepare the Management’s Discussion and Analysis section of the SEC’s Form 10-K annual report and 10-Q quarterly report, including appropriate disclosures.

AGENDA
- Overview of Management’s Discussion and Analysis Requirements
- Review and Analysis of Underlying MD&A Releases
- Critical Accounting Policies and Estimates
- Analysis of Example MD&As on Key Topical Issues
- Goodwill Considerations
- Cash Flow Disclosures
- Impairment Testing Disclosures
- Non-U.S. GAAP Financial Measure Disclosures
- Common Practices in Drafting Guidance
- Required Trend Disclosure
- Forward-Looking Information
- Trends in SEC Comments

Format
Lecture and exercises with actual MD&As

Course Leader
Mary Anne Busse, Former Senior Counsel in the Division of Corporation Finance at the SEC and currently Managing Director of Great Disclosure, LLC.

“Great course! Some huge takeaways that I want to implement immediately and Mary Anne is an amazing educator!”

– VP M&A and Accounting,
Global Higher Education Provider

PROGRAM DETAILS
Program Fee: $1,295
Prerequisite: None
Preparation: None
Level of Knowledge: Basic
Recommended CPE Credits: 8 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
August 21, 2014
The Palace
San Francisco, CA
203-70-14

November 21, 2014
KPMG Chicago Office
Chicago, IL
203-60-14

December 4, 2014
KPMG Houston Office
Houston, TX
203-90-14

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Looking to learn how to file the SEC periodic reports for banks and bank holding companies? This seminar provides a sound grounding in SEC reporting and compliance for corporate financial executives and managers of banks and bank holding companies.

It is designed for banks and bank holding companies to give participants practical, hands-on experience in what is required to prepare the Form 10-K annual report, Form 10-Q quarterly report, Form 8-K current report, and the proxy statement (Schedule 14A). The course also discusses current key issues on the SEC’s agenda, trends in Dodd-Frank initiatives, the JOBS Act, trends in SEC, SEC comments, XBRL, and IFRS. The course is similar to our SEC Reporting & Compliance course, except that it emphasizes bank specific issues such as Industry Guide 3 and Article 9 of Regulation S-X, detailing bank-financial statement requirements. Actual bank SEC filings are integrated into the course to demonstrate how the regulations are implemented in practice.

In addition to the workbook manual, participants will also receive an SEC Rules and Regulations Manual and gain insight into how to research information.

**Format**
Lecture and exercises

**Course Leaders**
Mary Anne Busse, Former Senior Counsel in the Division of Corporation Finance at the SEC and currently Managing Director of Great Disclosure, LLC. Ms. Busse is accompanied by a KPMG Banking Partner.

“Overall, a great program! It was timely, relevant, and I was very satisfied with the course. I took a number of things back to my company…! Thank you!”

– Accounting Officer, Public Financial Services Firm

**LEARNING OBJECTIVE:** Provide a basic understanding of how to prepare the SEC’s periodic reporting forms for banks and bank holding companies: 10-K annual report, 10-Q quarterly report, 8-K current report, as well as an understanding of how to comply with the annual proxy requirements for banks.

**AGENDA**
- The SEC, Its Operations, and Organization
- Dealing Effectively With SEC Staff
- XBRL
- SEC Reporting Using IFRS
- Developing the Form 10-K Annual Report
- Form 10-Q Quarterly Report
- The Item Requirements of Form 10-K, Including Industry Guide 3 and Article 9 of Regulation S-X
- Form 8-K Current Report
- Proxy Statements

**SESSION DETAILS:**
December 8-9, 2014
Convene Park Avenue/
Hyatt 48 Lex
New York, NY
208-50-14

**PROGRAM DETAILS**
Program Fee: $1,795
Prerequisite: None
Preparation: None
Level of Knowledge: Basic
Recommended CPE Credits: 16 Hours
Field of Study: Accounting
Delivery Method: Group Live
Bank M D&A Disclosures Workshop

Designed specifically for those preparing SEC filings for banks and bank holding companies, this seminar emphasizes key MD&A developments, including SEC releases, comment letters and speeches, focusing on expanding and improving MD&A's effectiveness and compliance. Example MD&As and hands-on exercises involving actual MD&A disclosures are incorporated throughout the day. The exercises give participants the opportunity in a real-world setting to evaluate and critique actual MD&As, discuss how they might be improved and apply those lessons to the attendee’s own MD&A.

Format
Lecture and exercises with actual MD&As

Course Leaders
Mary Anne Busse, Former Senior Counsel in the Division of Corporation Finance at the SEC and currently Managing Director of Great Disclosure, LLC.
Ms. Busse is accompanied by a KPMG Banking Partner.

“Excellent training course! Effective and efficient learning that was useful and easily applied back in the office.”

– SEC Reporting Manager, Public Bank Holding Company

LEARNING OBJECTIVE: Provide a basic understanding of how to prepare the Management’s Discussion and Analysis section of the SEC’s Form 10-K annual report and 10-Q quarterly report, including appropriate disclosures.

AGENDA
- Overview of Management’s Discussion and Analysis Requirements
- Review and Analysis of Underlying MD&A Releases
- Critical Accounting Policies and Estimates
- Analysis of Example MD&As on Key Topical Issues
- Goodwill Considerations
- Cash Flow Disclosures
- Impairment Testing Disclosures
- Non-U.S. GAAP Financial Measure Disclosures
- Common Practices in Drafting Guidance
- Required Trend Disclosure
- Forward-Looking Information
- Trends in SEC

PROGRAM DETAILS
Program Fee: $1,295
Prerequisite: None
Preparation: None
Level of Knowledge: Basic
Recommended CPE Credits: 8 Hours
Field of Study: Accounting
Delivery Method: Group Live

SESSION DETAILS:
December 10, 2014
Convene Park Avenue/Hyatt 48 Lex
New York, NY
218-50-14

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Advanced 10-K Workshop

Advanced 10-K Workshop is a one-day seminar designed to increase the disclosure knowledge of professionals with a good understanding of the Form 10-K requirements, Regulation S-X, Regulation S-K, and the Securities Act of 1934. Using small group exercises supplemented by lecture, this course is designed to give participants an advanced understanding of more complex reporting scenarios, focusing on the most effective preparation of the SEC’s Form 10-K annual report related to these scenarios. The Workshop will include Disclosure Committee good practices, small group and large group discussion, current SEC comment letters and hot items.

Format
Lecture, examples and case studies

Course Leaders
Mary Anne Busse, Former Senior Counsel in the Division of Corporation Finance at the SEC and currently, Managing Director of Great Disclosure, LLC.

Ms. Busse is accompanied by specialists from the KPMG Department of Professional Practice, which is a national resource advising KPMG field offices regarding difficult implementation issues.

LEARNING OBJECTIVE: Provide a more advanced understanding of the current financial statement presentation issues and complex areas affecting Form 10-K annual reports.

Program Details
Program Fee: $1,395
Prerequisite: Baseline understanding of Form 10-K requirements
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 8 Hours
Field of Study: Accounting
Delivery Method: Group Live

AGENDA
• Preparing and Filing Form 10-K
• Dealing With Complex Disclosure and Compliance Issues, Including Dodd-Frank Developments
• Effective Management’s Discussion and Analysis Disclosures
• Hot Topics and Trends in Accounting Disclosure from the PCAOB, FASB and SEC

SESSION DETAILS:
December 5, 2014
KPMG Houston Office
Houston, TX
220-90-14
COSO 2013: The Framework for Internal Control begins by giving participants an overview of the updates and clarifications made to the 1992 Framework.

Using practical, hands-on case studies, participants will then gain a more detailed understanding of the updates as they impact each of the five components of the Framework, which can be used to assess their own systems of internal control.

As the 1992 Framework will be superseded on December 15, 2014, organizations are beginning to develop a plan to transition their system of internal control over financial reporting assessments to the revised Framework. This seminar is designed to address this transition.

This seminar will be led by Partners from KPMG's Internal Audit, Risk & Compliance Services who have extensive experience in working with internal audit functions, enterprise risk management programs, and risk and controls management.

**Format**
Lecture, examples and case studies

**Course Leaders**
Partners from KPMG’s Internal Audit, Risk & Compliance Services

**AGENDA**
- COSO 2013 Framework Overview
  - Key Updates and Clarifications
  - Applying the New Framework
- Practical Approach to Addressing 17 Principles
- Control Environment and Case Study
- Risk Assessment and Case Study
- Control Activities and Case Study
- Information and Communication and Case Study
- Monitoring and Case Study
- Latest Insights With Respect to PCAOB Expectations for Internal Control over Financial Reporting
- Summary/Wrap Up

**LEARNING OBJECTIVE:** Provide a more detailed understanding of the updates in the COSO 2013 Framework as they impact each of the five components of the Framework.

**PROGRAM DETAILS**
**Program Fee:** $1,395
**Prerequisite:** Baseline understanding of U.S. GAAP Accounting
**Preparation:** None
**Level of Knowledge:** Intermediate
**Recommended CPE Credits:** 8 Hours
**Field of Study:** Business Management & Organization
**Delivery Method:** Group Live

**SESSION DETAILS:**
Please check back in early January for Spring 2015 session dates

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Analyzing Corporate Performance Using Value Drivers

This one-day seminar is designed to provide participants with an understanding of the financial ratios and corporate metrics that they will need to benchmark and compare performance of business units, competitors and potential business targets. Typical participants include individuals in financial planning and analysis groups. This seminar defines seven key “value drivers” and then demonstrates how to break down these drivers for more effective analysis. This seminar also explains how accounting choices affect these value drivers and how the impact of accounting choices can be separated from underlying economics.

During this course, participants:

• Work through financial statements of real companies and use Excel spreadsheets to analyze companies
• Identify the key financial ratios that measure value drivers
• Discover a framework that links these value drivers to shareholder value
• Understand how business strategy and management actions affect these key value drivers
• Analyze the cash needs of a business
• Separate the impact of accounting choices from economic fundamentals
• Compare real companies to understand how and why they differ in shareholder value creation
• Link financial statement analysis to valuation models

Format
Lecture, Excel-based examples and exercises

Course Leader
Dan Gode, Co-founder, Almaris E-Learning Systems

AGENDA
- The Seven Value-Drivers Framework
- Tradeoffs between the Value Drivers
- Measuring Return on Investment Consistently
- Profitability and Margins
- Volume and Turnover
- Free Cash Flows
- Accounting Choices and Ratios
- Leverage
- Credit Risk and Interest
- Taxes, Payouts and Growth
- Risk, Multiples and Valuation

LEARNING OBJECTIVE: Provide an understanding of how to review financial statements to more efficiently and effectively analyze information.

PROGRAM DETAILS
Program Fee: $1,295
Prerequisite: Baseline understanding of U.S. GAAP Accounting
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 8 Hours
Field of Study: Finance
Delivery Method: Finance

SESSION DETAILS:
September 17, 2014
Aria Resort
Las Vegas, NV
294-75-14

December 10, 2014
KPMG New York Office/ Hyatt 48 Lex
New York, NY
294-50-14

COURSE PREREQUISITES
- Bring a laptop with Excel 2007 or above to the workshop to build models
- A working knowledge of Excel is required (advanced knowledge of Excel, such as macros, is not needed for this course)
- A baseline understanding of accounting topics such as indirect cash flows, leases, taxes, and options is necessary

“Dan Gode is an excellent instructor and I will definitely attend his courses again.”
– Finance Director, Public Logistics and Transportation Services Provider

CFA Institute CE Qualified Activity
As a participant in the CFA Institute Approved-Provider Program, KPMG Learning has determined that this program qualifies for 6.5 credit hours. If you are a CFA Institute member, CE credit for your participation in this program will be automatically recorded in your CE tracking tool.
Modeling & Projecting Financial Statements

Designed for professionals in valuation, corporate finance, financial planning and analysis, investment banking, asset management, fixed income research and equity research, this two-day seminar is intended to help participants integrate business and financial forecasts into spreadsheet-based projections of financial statements. These projections help participants to value a business, test future scenarios and provide an integrated view of a business. The workshop also discusses tools and techniques intended to make participants more efficient and effective in developing models.

LEARNING OBJECTIVE: Provide an understanding of how to develop financial statement models and to more efficiently and effectively analyze information.

AGENDA

- Introduction to Modeling and Design: Components of a Financial Statement Model; Skills Needed for Modeling; Excel Overview; Design Choices
- Efficient Modeling and Recognized Approaches
- Building Blocks of Models and Step-wise Development: Enterprise Activities
  - Forecasting EBITDA by Forecasting Sales and Operating Expenses
  - Forecasting Working Capital Requirements for Future Business Activity
  - Forecasting Capital Expenditures, PP&E, and Depreciation
  - Non-current Operating Assets and Liabilities: Modeling Multi-period Effects: When Revenues are Collected over Multiple Periods, or Expenses are Incurred over Multiple Periods
  - Forecasting Reserves and Allowances
- Modeling Current and Deferred Taxes
- Building Blocks: Financing Activities
  - Understanding and Forecasting Enterprise Free Cash Flows: Contrasting Three Approaches to Measurement of Free Cash Flows: Cash-flow Budgeting, Equity Valuation, and Credit Risk Analysis
  - Forecasting Funding Needs and Interest Expense
  - Ensuring that the Firm Meets its Debt-to-equity Ratio Constraints or Debt-to-EBITDA Constraints
  - Meeting Seasonal Funding Needs via Revolving Line of Credit
- Overview of Integrated Models and their Drivers
- Valuation
  - Cost of Capital and Risk
  - Growth and Terminal Values
- Modeling Stock Options, Leases, Equity Investments, and Intangible Assets

Please consider taking the one-day seminar Analyzing Corporate Performance Using Value Drivers that precedes this seminar. Participants have told us that they found the knowledge gained in that seminar quite helpful when modeling and projecting financial statements. Rest assured that this seminar stands on its own and attending the other one-day seminar is not necessary to grasp the material covered in this seminar.

Format
Lecture with detailed Excel examples and exercises

Course Leader
Dan Gode, Co-founder, Almaris E-Learning Systems

COURSE PREREQUISITES
- Bring a laptop with Excel 2007 or above to the workshop to build models
- A working knowledge of Excel is required (advanced knowledge of Excel, such as macros, is not needed for this course)
- A baseline understanding of accounting topics such as indirect cash flows, leases, taxes, and options is necessary

“Excellent instructor and easily one of the best corporate training classes I’ve attended. I will recommend my entire staff take this course.”

– Controller, Large Nursing and Rehabilitation Care Provider

PROGRAM DETAILS
Program Fee: $1,995
Prerequisite: Baseline understanding of U.S. GAAP Accounting
Preparation: None
Level of Knowledge: Intermediate
Recommended CPE Credits: 16 Hours
Field of Study: Finance
Delivery Method: Group Live

SESSION DETAILS:
September 18-19, 2014
Aria Resort
Las Vegas, NV
311-75-14

December 11-12, 2014
KPMG New York Office/ Hyatt 48 Lex
New York, NY
311-50-14

COURSE PREREQUISITES
- Bring a laptop with Excel 2007 or above to the workshop to build models
- A working knowledge of Excel is required (advanced knowledge of Excel, such as macros, is not needed for this course)
- A baseline understanding of accounting topics such as indirect cash flows, leases, taxes, and options is necessary

“Excellent instructor and easily one of the best corporate training classes I’ve attended. I will recommend my entire staff take this course.”

– Controller, Large Nursing and Rehabilitation Care Provider

CFA Institute CE Qualified Activity
As a participant in the CFA Institute Approved-Provider Program, KPMG Learning has determined that this program qualifies for 13.5 credit hours. If you are a CFA Institute member, CE credit for your participation in this program will be automatically recorded in your CE tracking tool.
Mastering Acquisitions and Buyouts

This seminar is designed to provide participants with important insights and the broad cross-functional perspective they need if their companies are seeking to enter into a merger or acquisition. The principles apply whether companies are using M&A to capture new product or regional markets, acquire scarce resources, cut costs or translate existing value into liquidity. Designed for corporate owners, executives, and managers tasked with making tough deals happen, this seminar will share the practical, front-line experiences from program speakers who have spent their careers planning for, identifying, assembling, structuring, valuing, negotiating and closing acquisitions and buyouts.

As the M&A world changes, so do these sessions. In fact, many who attend come back for a refresher session years later. Past attendees have commented on how much they enjoyed participating in the small-group “acquisition team” case study of a real-world M&A situation. During the case, participants evaluate an acquisition target, price and structure a deal, formulate a negotiating approach and compare results with actual events.

Format
Lecture, group dialogue, questions and answers, examples, half-day case study

Course Leaders
Steve Blum, Former Managing Director of a New York securities firm and currently Senior Director of Strategic Initiatives, Association of Yale Alumni.

Mr. Blum is accompanied by a host of professionals and specialists from KPMG and M&A firms.

LEARNING OBJECTIVE: Provide an understanding of what’s required to complete a successful merger, acquisition or buyout.

AGENDA
- Today’s Deal Marketplace
- Structuring the Deal: The Tax Side
- Finding the “Right” Deal
- Getting Ready: How the Sellers (Should!) Prepare
- Valuing the Target, Making the Bid and Setting the Price
- Special Case: Buyouts
- Negotiating Tips
- Structuring the Deal: The Legal Side
- Harvesting the Upside: Business Integration
- Due Diligence: When, How and How Much
- The Merger Simulator Case Study – Putting It All Together

“These guys are off the charts—knowledge, speed of delivery, answering questions, et al. MOST VALUABLE topic and takeaways.”
— Controller, Global Investment Management Firm

PROGRAM DETAILS
Program Fee: $1,895
Prerequisite: None
Preparation: None
Level of Knowledge: Basic
Recommended CPE Credits: 16 Hours
Fields of Study:
Finance ........... 12 Hours
Tax ................. 1 Hour
Business Law . . . 1.5 Hours
Business Management & Organization ...... 1 Hour
Personal Development . . . . . 0.5 Hours
Delivery Method:
Group Live

SESSION DETAILS:
October 9-10, 2014
KPMG Atlanta Office
Atlanta, GA
452-95-14
November 20-21, 2014
Aria Resort
Las Vegas, NV
452-75-14
Registration & Cancellation Policy

The fees indicated for each course cover all learning materials, instruction, and food and beverages. Discounts are available for early registrations or combination purchases by applying the advertised coupon code at checkout.* Group discounts and KPMG Alumni discounts are also available.* Please contact KPMG Learning at 201-505-6062 or us-kpmglearning@kpmg.com for more information. If paying by check, please make checks payable to KPMG LLP – Executive Education.

Please contact the KPMG Learning | Executive Education registrar at us-kpmglearning@kpmg.com or 201-505-6062 to cancel your public seminar registration. Participants that have registered for a KPMG Learning | Executive Education seminar who notify the registrar more than 10 full business days before a session may receive a full credit towards a future program, or a refund of their tuition less a $185 administrative service charge.

Registrants canceling between 10 full business days and 3 full business days of the program start date should contact the KPMG Learning | Executive Education registrar at 201-505-6062 to receive a held tuition credit. Held tuition credit will expire one year from the start date of the program originally canceled and can be used by the original registrant or another member of their company to attend an Executive Education course being held at any time before such expiration date.

Registrants failing to attend a program for which they are registered, or who do not notify the registrar at least 3 full business days prior to the program that they will not be able to attend, will be assessed the full program fee.

Attend Any 2 Sessions Per Person and Save!* Apply coupon code COMBO300 at checkout to receive $300 off the combined purchase price.

*Discounts cannot be combined and must be applied at time of initial registration.

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Complaints regarding registered sponsors may be addressed to The National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417; Web site: www.nasba.org.

TO REGISTER

Online: execed.kpmg.com  By Phone: 201-505-6062

For more information regarding administrative policies, or for further assistance, please contact our offices at 201-505-6062 or by e-mail at us-kpmglearning@kpmg.com.

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Course Information for KPMG Learning Programs

24th Annual Accounting & Financial Reporting Symposium
December 4-5, Las Vegas, NV (209-75-14)

Accounting for Business Combinations and VIEs
November 13-14, Las Vegas, NV (261-75-14)
December 4-5, New York, NY (261-50-14)

Accounting for Derivative Contracts
September 22-23, Houston, TX (295-90-14) – Focused on Interest Rates and Commodities
December 11-12, New York, NY (295-50-14) – Focused on Interest Rates and Currencies

Accounting for Foreign Operations
August 18, New York, NY (297-50-14)
December 1, New York, NY (297-51-14)

Accounting for Income Taxes
August 19-20, New York, NY (245-50-14)
September 25-26, Chicago, IL (245-60-14)
November 20-21, Las Vegas, NV (245-75-14)
December 15-16, New York, NY (245-51-14)

Accounting for Share-Based Payments
September 11-12, Las Vegas, NV (266-75-14)
December 8-9, New York, NY (266-50-14)

Advanced 10-K Workshop
December 5, Houston, TX (220-90-14)

Advanced Accounting for Income Taxes
August 21-22, New York, NY (345-50-14)
November 24-25, Las Vegas, NV (345-75-14)
December 17-18, New York, NY (345-51-14)

Analyzing Corporate Performance Using Value Drivers
September 17, Las Vegas, NV (294-75-14)
December 10, New York, NY (294-50-14)

Bank M&D&A Disclosures Workshop
December 10, New York, NY (218-50-14)

Bank SEC Reporting & Compliance
December 8-9, New York, NY (208-50-14)

COSO 2013: The Framework for Internal Control
Please check back in early January for Spring 2015 session dates

FASB Accounting Update
August 18-19, Chicago, IL (240-60-14)
September 18-19, Las Vegas, NV (240-75-14)
November 13-14, Las Vegas, NV (240-76-14)
December 18-19, New York, NY (240-50-14)

IFRS - Practical Application and Comparison to U.S. GAAP
September 25-26, Chicago, IL (341-60-14)
November 20-21, Las Vegas, NV (341-75-14)

Mastering Acquisitions and Buyouts
October 9-10, Atlanta, GA (452-95-14)
November 20-21, Las Vegas, NV (452-75-14)

MD&A Disclosures Workshop
August 21, San Francisco, CA (203-70-14)
November 21, Chicago, IL (203-60-14)
December 4, Houston, TX (203-90-14)

Modeling & Projecting Financial Statements
September 18-19, Las Vegas, NV (311-75-14)
December 11-12, New York, NY (311-50-14)

Revenue Recognition of the Future
August 20, Chicago, IL (351-60-14)
November 17, Houston, TX (351-90-14)
December 3, Las Vegas, NV (351-75-14)
December 17, New York, NY (351-50-14)

SEC Reporting & Compliance
August 19-20, San Francisco, CA (205-70-14)
November 19-20, Chicago, IL (205-60-14)
December 2-3, Houston, TX (205-90-14)

Statement of Cash Flows
September 10, Chicago, IL (256-60-14)
December 3, New York, NY (256-50-14)
Location Details for KPMG Learning Programs

ATLANTA, GA
MEETING SITE:
KPMG Atlanta Office
303 Peachtree Street NE, Suite 2000
Atlanta, GA 30308
404-222-3000

RECOMMENDED HOTEL SITES:*  
Atlanta Hyatt Downtown  
265 Peachtree Street NE  
Atlanta, GA 30303  
404-577-1234

Hilton Downtown  
255 Courtland Street NE  
Atlanta, GA 30303  
404-659-2000

Marriott Marquis  
265 Peachtree Center Avenue NE  
Atlanta, GA 30303  
404-521-0000

W Hotel Downtown  
45 Ivan Allen Jr. Boulevard  
Atlanta, GA 30308  
404-582-5800

* A room block is not reserved for KPMG meetings at the recommended hotels.

CHICAGO, IL
MEETING SITE:
KPMG Chicago Office  
Aon Center  
200 E. Randolph Street, Suite 5500  
Chicago, IL 60601  
312-665-1000

RECOMMENDED HOTEL SITES:*  
Hyatt Regency Chicago on the Riverwalk  
151 E. Upper Wacker Drive  
Chicago, IL 60601  
312-224-6400

Radisson Blu Aqua Hotel  
221 N. Columbus Drive  
Chicago, IL 60601  
312-565-5258

Swissotel  
323 E. Wacker Drive  
Chicago, IL 60601  
312-565-5656

* A room block is not reserved for KPMG meetings at the recommended hotels.

HOUSTON, TX
MEETING SITE:
KPMG Houston Office  
811 Main Street, Suite 4500  
Houston, TX 77002  
713-319-2000

RECOMMENDED HOTEL SITES:*  
Club Quarters  
720 Fannin Street  
(Husk at Fannin)  
Houston, TX 77002  
713-224-6400

Hyatt Regency  
1200 Louisiana Street  
(Louisiana at Dallas)  
Houston, TX 77002  
713-654-1234

Magnolia Hotel  
1100 Texas Avenue  
(Texas at Fannin)  
Houston, TX 77002  
713-221-0011

JW Marriott Houston Downtown  
800 Main Street  
Houston, TX 77002  
713-237-1111

* A room block is not reserved for KPMG meetings at the recommended hotels.

NEW YORK, NY
MEETING SITES:
Convene Park Avenue  
101 Park Avenue  
(at 41st Street)  
New York, NY 10178  
855-208-8970

KPMG New York Office  
345 Park Avenue  
New York, NY 10154  
212-758-9700

RECOMMENDED HOTEL SITES FOR AUGUST 2014 SESSIONS:*  
Grand Hyatt  
109 E. 42nd Street  
New York, NY 10017  
212-883-1234

Hotel Andaz  
485 5th Avenue  
(at 41st Street)  
New York, NY 10017  
212-601-1234

Westin Grand Central  
212 E. 42nd Street  
New York, NY 10017  
212-490-8900

* A room block is not reserved for KPMG meetings at the recommended hotels.

HOTEL SITE FOR DECEMBER 2014 SESSIONS:
Hyatt 48 Lex  
517 Lexington Avenue  
New York, NY 10017  
212-838-1234

SAN FRANCISCO, CA
The Palace  
2 Montgomery Street  
San Francisco, CA 94105  
415-512-1111

* A room block is not reserved for KPMG meetings at the recommended hotels.
SUMMER/FALL 2014

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"This was an excellent training course! Effective and efficient learning that was useful and easily applied back in the office."