



# A different school of thought

**Executive Education**

Spring/Summer 2020

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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.

Through KPMG Executive Education you can tap into all the training you need. We've developed and delivered over 1,000 programs on trending topics and emerging issues in the accounting and finance industry, taught by KPMG leaders, industry specialists, and highly-regarded academics from prestigious universities. Our 25+ years of experience has helped countless Fortune 100, middle-market, and global companies strengthen their staff and secure their future.

Our learning and development professionals work closely with our KPMG audit and accounting leaders, industry specialists, and thought leaders to create the curriculum. To help ensure excellence and accuracy, KPMG's Department of Professional Practice (DPP) is involved in the development and review process. Additionally, we know people learn differently today, and we infuse innovation to drive relevance and interest. We offer flexible, multi-channel delivery to fit your company's culture, professionals' preferences and demanding schedules: in-person, online, on-site, and mobile. Our real-time, engaging, actionable curriculum can bring substantial benefits to your business and your people.

## Blush-worthy kudos

We're proud of these honors we've achieved:

- Training Magazine Top 10 Hall of Fame, 2011—present
- ATD Excellence in Practice Award, 2016
- CLO Magazine Learning Elite list, 2013–2019

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



*Patricia*

**Patricia C. Maslov**

*Managing Director, Executive Education*

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# A deeper dive into the details of KPMG Executive Education



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## For You

**Public Seminars** cover the most relevant and trending topics to help you avert skill gaps and thrive. Our instructor-led courses are taught by KPMG leaders, industry specialists, and highly-regarded academics from prestigious universities.

**Digital Self-Studies** are mobile-friendly, CPE-eligible courses on current and emerging technical accounting topics that build skills and confidence in our ever-evolving business.

**Free Webcasts** (sponsored by KPMG Institutes) are CPE-eligible and cover emerging trends, risks, and opportunities. Our open forum invites insight sharing and accesses timely thought leadership.

## For Your Team

**Private Seminars** save on tuition, travel, and time. Our public seminars, taught at your office, can be customized to focus 100% on issues and topics that matter most to your industry and company. Exercises and examples are tailored to your needs, so they're highly productive and engaging.

**Custom Learning Solutions** are created for your business's unique needs, strategy, goals, and culture. We use engaging teaching methods, including simulation, gamification, and curated content to help ensure participation and interaction. Relevance plus engagement plus actionable coursework drives people to thrive.

**Custom Learning Portals** seamlessly integrate with your company. We offer 250+ technical accounting and finance courses. Courses are CPE-eligible and mobile-friendly. We can also house your company's own courses. Our personalized dashboard makes it easy for managers to assign, track completion, and oversee training budgets.



## Update Conferences

### Learning objectives:

The annual symposium updates corporate financial executives on the important financial and management issues that impact their areas of responsibility over the near term and for year-end reporting.

**Program fee:** \$2,195

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Update

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting; Business Management & Organization

**Delivery method:** Group Live, instructor-led course

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

Updated

# 30th Annual Accounting & Financial Reporting Symposium

**This two-day interactive program focuses on the most recent developments in accounting and financial reporting, offering important updates and insights for the coming year.**

Designed for financial executives from public or private companies, this program will focus on important topics impacting the responsibilities of the audience.

The Symposium offers informative and interactive content to help corporate executives advance their understanding of important technical, regulatory and compliance topics. Speakers include leading executives who are involved with accounting and financial reporting issues every day. They will address recent technical pronouncements and guidance from the FASB and SEC.

### Agenda:

The Symposium covers important topics, issues and trends in accounting and reporting. Subject matter includes:

- Keynote address on issues impacting financial executives
- FASB and SEC current developments
- Accounting for new and recently implemented standards
- KPMG's Thought Leadership on hot topics
- Breakout sessions focused on trending topics and current updates

Updated

# The Essential GAAP Update (2020)

## **The regulatory landscape is constantly evolving, and your knowledge must be, too.**

CPAs must stay abreast of current developments. This seminar is frequently cited by participants as one of the best ways to gain a comprehensive understanding of the latest issues in financial accounting and reporting.

This two-day program covers emerging accounting and reporting developments from the FASB, SEC and other regulators through an interactive classroom experience that ensures participants not only walk away with knowledge of the new guidance, but also an understanding of the issues impacting implementation.

The program covers details of recent and proposed guidance, explores practical application of the new guidance, and presents best-practice strategies for adopting the new accounting and reporting standards.

### **Agenda:**

The program covers hot topics as well as issues and trends in accounting and reporting. Regularly updated throughout the year as new developments occur, sample subject matter includes:

- A series of scenario-based practice issues highlighting accounting and reporting issues resulting from recent economic trends and events
- Reminders about standards becoming effective in 2020
- A look ahead to standards becoming effective in 2021 and beyond
- Spotlights on practice issues and implementation issues resulting from the recent adoption of revenue from contracts with customers and leases
- Insights on current accounting and reporting issues as identified by regulators, including SEC and PCAOB

## Update Conferences

### **Learning objectives:**

Give participants an in-depth understanding of the recent and proposed guidance issued by the FASB, SEC, and other regulators, enabling them to assess the impact of this new guidance on their companies and/or clients.

**Program fee:** \$1,895

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Update

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**Course leaders:** GAAP

Dynamics, a training firm that provides tailored and engaging classroom and online learning solutions to companies and accounting firms worldwide. Their passion for making accounting understandable and their extensive industry knowledge combine to create a uniquely effective learning experience. They make accounting fun!

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## Technical Accounting

### Learning objectives:

Provide participants with an in-depth understanding of how to prepare an income tax provision including identifying permanent and temporary differences, tax credit carryforwards, operating loss carryforwards and share-based compensation.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of accounting for income taxes

A laptop with Excel 210 or above is required.

A strong working knowledge of Excel is required. We use Excel 365 in the seminar.

**Preparation:** None

**Level of knowledge:**  
Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

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New

# Provision for Income Taxes Workshop

**This one-day workshop will teach you how to prepare a basic tax provision. Attendees will benefit from a hands-on approach focusing on the specific requirements for calculating the provision for income tax.**

Although many tax provisions are prepared using commercial software, our experience tells us that accounting professionals need to see the entire process of preparing a tax provision starting with a blank Excel sheet and building it up component by component. This hands-on experience is crucial to ensuring you understand how the components fit together into an overall picture. The course will provide guidance on how to optimize your work flow when preparing provisions. Please note that the Excel worksheets developed in the seminar are for illustration only; they are not meant to be a commercial tool to prepare tax provisions.

This workshop is an ideal follow-on course after you have learned the key concepts in our *Accounting for Income Taxes* seminar.

The seminar does not cover advanced concepts such as intra-period tax allocations, intra-entity transactions, contingent consideration, tax-deductible goodwill, other comprehensive income, and foreign operations.

### Agenda:

- Starting with accounting trial balance
- Identifying permanent differences
- Identifying temporary differences including indefinite differences
- Identifying items for which there is no book basis: tax credit carryforwards, operating loss carryforwards, share-based compensation
- Preparing a tax-basis balance sheet
- Deriving taxable income
- Booking valuation allowance entries
- Booking unrecognized tax benefits

# Revenue Recognition Fundamentals

**ASC Topic 606/IFRS 15, *Revenue from Contracts with Customers*, has a significant impact on many companies in many different industries.**

A single 5-step model for all transactions and all industries! Whether you report under U.S. GAAP or IFRS, this one-day course, provides you with the necessary information to gain a fundamental understanding of how and when revenue is to be recognized. Discussion-based scenarios and other group activities highlight significant challenges and application issues requiring consideration by companies applying the standard.

## **Agenda:**

- Overview of the standard and core principles
  - Core principle and 5-step model
  - Scope
  - Industry impacts
- Walkthrough of the 5-step model
  - Step 1: Identify the contract with a customer
  - Step 2: Identify the performance obligations in the contract
  - Step 3: Determine the transaction price
  - Step 4: Allocate the transaction price to the performance obligations in the contract
  - Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation
- Other issues and considerations
  - Contract modifications
  - Material rights
  - Principal vs. agent considerations
  - Contract costs
  - Licensing arrangements
  - And more...
- Disclosures
  - Disclosure requirements, including nonpublic entity elections and real-life illustrations

## Technical Accounting

### **Learning objectives:**

Give participants an in-depth understanding on how and when to recognize revenue under ASC 606 and IFRS 15 and enable them to apply this guidance and comply with the reporting requirements to typical transactions entered into by their companies.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**Course leaders:** GAAP Dynamics, a training firm that provides tailored and engaging classroom and online learning solutions to companies and accounting firms worldwide. Their passion for making accounting understandable and their extensive industry knowledge combine to create a uniquely effective learning experience. They make accounting fun!

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

### Learning objectives:

Help participants understand and apply the U.S. GAAP lease accounting standard (ASC 842) and explain its logic, its implications, and the problem areas for constituents.

**Program fee:** \$1,995

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:**  
Intermediate

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

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# Lease Accounting

**FASB ASC 842 has redefined accounting for leases. This two-day seminar will explain the requirements of the leases standard, its logic, its implications, and the problem areas that concern the preparers.**

This course offers participants an understanding of the standard and its complexities as well as how to apply it effectively in their organizations. The seminar goes beyond a mere description of the technical requirements by explaining the underlying concepts and their rationale via practical spreadsheets. The elimination of tedious computations frees up time to discuss practical implementation issues and how the standard affects interpretation of financial statements by users.

### Agenda:

- Four ways to account for contractual commitments for assets that are depreciated
- Commitments that stay off the balance sheet
  - Contracts that are not leases
  - Short-term leases
- Commitments that are on the balance sheet
  - Operating leases
  - Finance leases
- Allocating consideration to lease and non-lease components
- Lease payments, discount rate, inception date, commencement date, lease term
- Impairments of right of use asset, modifications, subleases
- Sale-leaseback accounting, build-to-suit-leases, real estate leases
- Policy elections and disclosures
- Lessor accounting
  - Interaction with revenue recognition rules
  - Elimination of the distinction between real estate leases and other leases
  - Elimination of leveraged leases

# Accounting for Income Taxes

## Today's complex business environment has made accounting for income taxes more complex as well.

This two-day seminar will help you understand and apply income tax accounting per ASC 740 (the FASB standard for accounting for income taxes) including the effect of the 2017 tax reform.

Day one introduces the conceptual foundation of ASC 740; we examine how to reconcile permanent and temporary differences between four sets of flows: cash flows, GAAP income, taxable income, and more likely than not taxable income. It also covers tax loss carry forwards, tax credit carry forwards, other comprehensive income, and tax disclosures. The second day moves to more advanced concepts, such as valuation allowances, unrecognized tax benefits, interim tax allocations, business combinations, and stock compensation. We endeavor to go beyond merely describing the technical requirements; we explain the rationale and the consequences of these standards as well by using easy-to-follow examples with detailed journal entries.

Our *Advanced Accounting for Income Taxes* seminar builds upon this seminar and assumes mastery of the topics in this seminar. Read the descriptions for both seminars to determine which is best for you. Many participants take both seminars.

### Agenda:

- Permanent vs. taxable and deductible temporary differences between book flows and tax flows and how they affect the effective tax rate
- The difference between taxes payable (refundable), unrecognized tax benefit liabilities, and deferred tax liabilities (assets)
- Taxes and other comprehensive income
- Tax credit carry forwards and tax loss carry forwards
- Valuation allowance for deferred taxes
- Unrecognized tax benefit liabilities
- Interim period taxes for quarterly reporting
- Deferred taxes for business combinations and share-based compensation

## Technical Accounting

### Learning objectives:

Provide participants with an 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.

**Program fee:** \$1,995

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## Technical Accounting

### Learning objectives:

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

**Program fee:** \$1,995

**Prerequisite:** Basic knowledge of U.S. GAAP and knowledge of FASB requirements for accounting for income taxes

**Preparation:** Accounting for Income Taxes or equivalent

**Level of knowledge:**  
Advanced

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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.

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Advanced Accounting for Income Taxes

**Accounting for income taxes poses many challenges, even for professionals with strong knowledge of the tax code and the relevant accounting requirements.**

This advanced two-day seminar covers complex aspects of ASC 740 (the FASB standard for accounting for income taxes) by building upon our intermediate level seminar *Accounting for Income Taxes*. For example, the intermediate seminar only covers acquisitions with no tax-deductible goodwill, while this seminar covers tax-deductible goodwill, 338 elections, contingent consideration, transaction costs, and measurement period adjustments.

We endeavor to go beyond merely describing the technical requirements; we explain the rationale and the consequences of these standards as well as using clear examples with detailed journal entries.

The seminar has been updated to cover the Tax Cuts and Jobs Act (TCJA).

This advanced seminar assumes mastery of the topics covered in our *Accounting for Income Taxes* program. Please read the course descriptions for both seminars to determine which is best suited to your needs.

### Agenda:

- Intra-period tax allocations: Discontinued operations; other comprehensive income; treatment of dangling OCI items after tax rate changes; items that go directly to paid-in capital
- Unrecognized tax benefits: Accrual of interest, UTBs that result in adjustments to NOLs, interaction with state taxes
- Valuation allowance: Interaction with business combinations, share-based compensation, discrete items, and intra-period tax allocation
- Interim allocations: Out of period adjustments due to release of valuation allowance, unusual or infrequently occurring items, effect of rate changes
- Acquisitions with tax-deductible goodwill, Section 338 elections, contingent consideration, transaction costs, measurement period adjustments
- Share-based compensation: 162(m) issues, 83(b) elections, 409A issues, disqualifying dispositions, acquired share-based compensation
- Foreign operations: Remeasurements, translations, repatriation
- Intra-entity transactions: Change in basis
- Equity investments, joint ventures, non-controlling interest
- Intercorporate tax allocations: Separate-return method versus benefit-for-loss method

# IFRS—Practical Application and Comparison to U.S. GAAP

**This intensive, three-day course is designed for financial executives of U.S. subsidiaries of foreign companies, U.S. companies accessing foreign capital markets, those with international investors, or any other company reporting under IFRS (International Financial Reporting Standards).**

The course content provides in-depth, practical knowledge about the preparation of financial statements in compliance with IFRS, key differences between U.S. GAAP and IFRS, and a variety of challenges involving transitioning to and adopting IFRS.

Participants are also provided an overview in regard to the impact on non-accounting areas, such as systems, processes and controls. In addition, this course covers the new IFRS standards for revenue recognition, financial instruments, and leasing and compares them respectively with the related U.S. GAAP requirements.

## 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
- Derecognition/transfers of financial instruments
- Intangible assets
- Property, plant, and equipment & discontinued operations
- Revenue recognition
- Provisions, contingent liabilities, and contingent assets
- Leases
- Debt vs. equity classification
- Inventory
- Investment property
- Consolidation, equity method investees, joint ventures
- Impairment of long-lived assets
- Business combinations and noncontrolling interests
- Subsequent events/ events after the reporting period
- IFRS 1
- Financial instrument disclosures
- Presentation of financial statements
- Statement of cash flows
- Conversion to IFRS

## Technical Accounting

### Learning objectives:

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.

**Program fee:** \$2,795

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 24 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**Course leaders:** Partners and senior managers from KPMG's Department of Professional Practice Group

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

### Learning objectives:

Give participants an in-depth understanding of ASC Topic 820, Fair Value Measurement, highlighting the accounting and reporting requirements, key inputs and assumptions used in valuation techniques to estimate fair value, and highlight the common practice issues as identified by regulators in complying with the fair value requirements.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 8 hrs

**Field of Study:** Accounting

**Delivery method:** Group Live, instructor-led course

**Course leaders:** GAAP

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**Fair value continues to be in the spotlight, and fair value accounting has never been more important. Despite such attention by standard setters and regulators, estimating fair value of an asset or liability can still be extremely complex and involve considerable judgment.**

This one-day seminar provides accounting and reporting professionals with an in-depth understanding of the requirements of ASC Topic 820, the FASB standard for fair value measurement as well as supporting literature, including recent guidance from the AICPA. Through class exercises and illustrative examples, participants will study the fundamental principles of fair value and disclosure requirements, the key assumptions and methodologies used to estimate fair value, and typical practice issues highlighted by regulators. Participants will come away better able to effectively apply fair value principles in their accounting and reporting activities and better understand approaches taken by valuation experts assisting the financial reporting function.

### Agenda:

Although the course is updated as developments occur, topics are expected to include:

- Fair value measurement
  - Scope of ASC Topic 820
  - Utilization of fair value in U.S. GAAP
  - Recent emphasis on fair value measurements
  - Definition of fair value
- Valuation methodologies
  - Market, income and costs approaches
  - Common valuation methods
- Fair value of financial assets
  - Equity securities, debt securities, derivative financial instruments, other alternative investments
  - Various issues— blockage discounts, restricted securities, bid ask spread, transaction costs, credit risk/liquidity risk
- Using NAV
  - Fair value for alternative investments
  - FV vs. NAV
- Fair value of nonfinancial assets
  - Highest and best use of a nonfinancial asset, valuation approaches, key assumptions used to determine fair value
- Fair value of liabilities
  - Valuation approaches
  - Consideration of non-performance risk
  - Changes in FV due to credit risk for liabilities
- Financial statement presentation
  - Measuring FV on a “net basis” of assets/liabilities
  - Fair value hierarchy
  - Other disclosure requirements
  - Example disclosures

# Derivatives & Hedging

## Foundations for Accountants

**Derivatives and hedging can be an important part of any company's investment and risk management strategy. But understanding and accounting for derivatives and hedging has been challenging.**

With the FASB's targeted improvements to hedge accounting via ASU 2017-12, the opportunities for using hedge accounting have increased and the difficulties have decreased. The revised rules create an opportunity for you to re-think your approach to the use of derivatives and hedge accounting.

Our course, developed and delivered by some of KPMG's leading derivatives and hedging professionals, provides a thorough introduction to both the business and accounting sides of derivatives and hedging. This two-day seminar offers accounting and treasury professionals practical instruction to apply derivative and hedge accounting guidance relevant to calculating earnings, OCI allocations, reclassifications and disclosure amounts, with a strong focus on the updated hedging standards, including transition requirements.

We start with an overview of plain vanilla derivative products like futures, forwards, options and swaps, including how these contracts work and the associated accounting treatments. You will learn about broad derivative market categories, including interest rates, commodities, and currencies. We'll give you opportunities to practice your new skills with hands-on case studies and class discussions. For those already using hedge accounting, we'll cover the differences between current GAAP for derivatives and hedging transactions and the new revisions, and round out your knowledge with differences between IFRS and U.S. GAAP.

### Agenda:

- Introduction to derivatives: Economic and valuation concepts
- Derivative economics: Risk management uses and other strategies
- Derivative valuation: Fair value, frameworks, and approaches
- Accounting for derivatives
- Introduction to hedge accounting
- Documentation requirements
- Accounting for cash flow hedging relationships
- Interest rate cash flow hedging case study
- Commodity cash flow hedging case study
- Accounting for fair value hedging relationships
- Interest rate fair value hedging case study
- Accounting for foreign currency hedging
- Foreign currency cash flow hedging case study
- Net investment hedging case study
- Derivative disclosure requirements
- ASU 2017-12 updates
- Introduction to hedging under IFRS 9
- Recent developments under U.S. GAAP and IFRS
- Other related topics

### Learning objectives:

After attending this course, participants should be able to apply the ASC Topic 815 (as updated by ASU 2017-12) requirements to common derivatives and hedging transactions, including calculating journal entries and disclosures, and describing key business considerations related to the use of derivatives.

**Program fee:** \$1,995

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**Course leaders:** Partners and directors from KPMG's Advisory practice

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## Technical Accounting

### Learning objectives:

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.

**Program fee:** \$1,995

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

# Accounting for Business Combinations

## For a business combination to succeed, organizations have to get the accounting right.

Timely and technically accurate accounting is indispensable to a successful business combination. This two-day seminar covers accounting for acquisitions (ASC 805), non-controlling interests (ASC 810), intangible assets (ASC 360), goodwill (ASC 350), and the related deferred tax effects. Rather than merely describing these standards, we endeavor to explain their logic and consequences via hands-on spreadsheet-based examples and real cases. We provide the journal entries necessary to apply these standards as well as discuss the implications of these standards to M&A structuring and their future EPS consequences. This facilitates effective collaboration with the finance team.

### Agenda:

- Overview of ASC 805 with practical examples to explain the core concepts
- Definition of a business and why it matters
- Cost of acquiring the target, contingent consideration, and share-based awards
- Allocation of the acquisition cost to the acquired assets and assumed liabilities
- Deferred tax consequences of step-ups
- Intangible assets and goodwill (ASC 350 and ASC 360)
- Accounting for non-controlling interests (ASC 810)
- How business combinations affect projected financial statements and metrics
- Taxable transactions and tax-deductible goodwill

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Accounting for Share-Based Payments

**Companies which pay employees in equity as well as salary know that accounting for stock-based compensation under ASC 718 (FAS 123R) can be somewhat bewildering.**

The requirements of ASC 718 are particularly complex for equity-classified awards because accountants are not used to the underlying concept of modified-grant-date accounting. To address this challenge, the seminar goes beyond a mere description of the technical requirements; it explains the underlying concepts and their rationale via practical hands-on spreadsheet-based examples. These examples help the participants grasp complex issues relating to expected volatility, expected terms, conditions imposed on awards, classification, modifications, business combinations, deferred taxes, EPS, and disclosures.

This seminar also incorporates the latest relevant accounting bulletins so that attendees come away with practical, need to know guidance.

## **Agenda:**

- Covers a range of share-based compensation including the following:
  - Non-qualified Stock Options (NQO)
  - Incentive Stock Options (ISOs)
  - Unvested stock with and without 83(b) elections
  - Employee Stock Purchase Plans (ESPPs)
- Measurement of fair value and the effect of expected term and volatility
- Classification of awards as equity or liability based on service, performance, market, and other conditions
- Recognition of compensation costs
- Modification of awards
- Business combinations
- Disclosures and earnings per share

## Technical Accounting

### **Learning objectives:**

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.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## Technical Accounting

### Learning objectives:

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 fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP

A laptop with Excel 2010 is required. We use Excel 365 in the seminar. A working knowledge of Excel is required (advanced knowledge of Excel, such as macros, is not needed).

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

Updated

# Accounting for Foreign Operations

**Multinational companies face the challenging task of consolidating and reporting their foreign operations.**

This seminar provides in-depth coverage of accounting for foreign currency transactions, remeasurements, and translations per FASB ASC 830. Although the standard is not new, it continues to present conceptual and practical challenges. Therefore, the seminar goes beyond a mere description of the technical requirements by explaining the underlying concepts and their rationale via practical hands-on spreadsheets that participants use in the seminar. The elimination of tedious computations frees up time to discuss practical implementation issues and how the standard affects interpretation of financial statements by users.

### Agenda:

- An overview of the concepts underlying the five-step process used to account for foreign currency transactions, remeasurements, and translations
- Determining the functional currency
- Translations under the current rate method
- Remeasurements under the temporal method
- Foreign currency transactions
- Intercompany transactions and consolidations
- Statement of cash flows and foreign operations

Please note: Accounting for foreign currency derivatives is covered in the *Derivatives and Hedging Foundations for Accountants* seminar.

# Statement of Cash Flows

## **Preparing a cash flow statement is an essential accounting skill, but that doesn't mean it's always straightforward.**

Cash flow statement preparation is challenging because net income must be reconciled to cash flows based on changes in balance sheets. Preparers need to know all the GAAP rules that underlie these two statements as well as the requirements of FASB ASC 230.

This one-day seminar teaches a comprehensive, logical, and efficient process to prepare the cash flow statement accurately in the limited time typically available. We use detailed numerical examples, real cases, and SEC Comment letters to explain the judgment required in classifying cash flows, the effect of foreign operations, derivatives, deferred taxes, acquisitions, discontinued operations, share-based compensation, leases, bonds, securitizations, and equity investments.

### **Agenda:**

- Overview of a logical and efficient process to prepare the cash flow statement
- Judgment required in classifying cash flows into operating, investing, financing
- Other comprehensive income, discontinued operations, and equity transactions
- Special issues relating to the following:
  - Deferred taxes
  - Foreign currency remeasurements and translation
  - Stock-based compensation
  - Equity investments
  - Acquisitions, consolidations, non-controlling interests, and dispositions
  - Pensions and other post-employment benefits
  - Significant non-cash events
  - Leases
  - Premium and discount on bonds
  - Derivatives and hedging
  - Securitizations

## Technical Accounting

### **Learning objectives:**

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.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Join us for the 30th Annual Accounting & Financial Reporting Symposium

**November 19–20, 2020**  
**Bellagio, Las Vegas**

Register now by visiting  
[www.kpmglearning.com](http://www.kpmglearning.com)

Use the registration discount code **SPRG20CATALOG** by May 1, 2020 and save \$150.



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# Bank MD&A Disclosures Workshop

## Public companies are increasingly focused on the quality and refinement of Management's Discussion and Analysis (MD&A) disclosures in SEC filings.

Designed specifically for those preparing SEC filings for banks and bank holding companies, this seminar emphasizes key MD&A developments, including SEC guidance on non-GAAP disclosures, the SEC Disclosure Effectiveness Project, SEC releases, comment letters, speeches, and disclosure best practices with a focus on expanding and improving the effectiveness and compliance of MD&As.

Example bank holding company MD&As and hands-on exercises involving actual MD&A disclosures are incorporated throughout the seminar. The exercises provide participants a real-world opportunity to evaluate and critique MD&A disclosures, and discuss how they might be improved and applied to their own bank's MD&A disclosures.

### Agenda:

- Overview of Management's Discussion and Analysis requirements
- Cash flow disclosures
- Goodwill considerations
- Impairment testing disclosures
- Non-GAAP financial measure disclosures
- Executive overview best practices
- Review and analysis of SEC MD&A interpretive releases
- Required trend disclosure
- Forward-looking information
- Trends in disclosure effectiveness
- Analysis of example MD&As on key topical issues
- Trends in SEC comments

## SEC Reporting and MD&A

### Learning objectives:

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 for banks and bank holding companies, including appropriate disclosures.

**Program fee:** \$1,295

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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.

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## SEC Reporting and MD&A

### Learning objectives:

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.

**Program fee:** \$1,795

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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.

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Bank SEC Reporting & Compliance

## Financial professionals of public banks and bank holding companies face their own set of unique challenges.

This seminar provides a sound grounding in SEC reporting and compliance for financial professionals of banks and bank holding companies.

Emphasizing bank-specific periodic financial statement requirements, it gives participants practical, hands-on experience preparing annual reports, quarterly reports, current reports, and proxy statements—even as the regulatory requirements change. Course materials are continuously updated to give timely perspectives on current issues on the SEC's agenda, such as the Disclosure Effectiveness Project, non-GAAP disclosures, the JOBS Act, SEC guidance on the adoption of new account policies and trends in SEC comments. Actual bank holding company SEC filings and small group exercises are integrated into the course to demonstrate how the regulations are implemented in practice, and all participants receive an SEC Rules and Regulations Manual. The recent SEC proposals and amendments to simplify and update disclosure requirements will also be addressed during this two-day seminar.

### Agenda:

- The SEC, its operations, and organization
- Non-GAAP financial measures
- Dealing effectively with SEC staff
- Developing the Form 10-K Annual Report
- Item by item analysis of Form 10-K requirements (including Guide 3 and Article 9 of Regulation S-X)
- Preparing the Form 10-Q Quarterly Report
- Current reporting on Form 8-K
- Proxy statement requirements
- Current hot issues including the SEC's Disclosure Effectiveness Project, proposed and recently adopted rules, and trends in SEC comments

# MD&A Disclosures Workshop

## Public companies are increasingly focused on the quality and refinement of Management's Discussion and Analysis (MD&A) disclosures in SEC filings.

This seminar emphasizes key MD&A developments, including SEC guidance on non-GAAP disclosures, the SEC Disclosure Effectiveness Project, SEC releases, comment letters, speeches, and disclosure best practices with a focus on expanding and improving the effectiveness and compliance of MD&As.

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

### Agenda:

- Overview of Management's Discussion and Analysis requirements goodwill considerations
- Impairment testing disclosures
- Non-GAAP financial measure disclosures
- Executive overview best practices
- Review and analysis of SEC MD&A interpretive releases
- Required trend disclosure
- Forward-looking information
- Trends in disclosure effectiveness
- Analysis of example MD&As on key topical issues
- Trends in SEC comments

## SEC Reporting and MD&A

### Learning objectives:

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.

**Program fee:** \$1,295

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

**Learning objectives:**

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

**Program fee:** \$1,795

**Prerequisite:** Basic knowledge of U.S. GAAP

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 16 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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

**Public company financial accounting and reporting professionals face their own set of unique challenges.**

This seminar provides a sound grounding in SEC reporting and compliance for financial professionals at public companies or companies planning an IPO. It gives participants practical, hands-on experience preparing annual reports, quarterly reports, current reports, and the proxy statements in compliance with federal requirements—even as the regulatory requirements change. Course materials are continuously updated to give timely perspectives on current issues on the SEC’s agenda, such as the Disclosure Effectiveness Project, non-GAAP disclosures, the JOBS Act, SEC guidance on the adoption of new account policies and trends in SEC comments. Actual SEC filings and small group exercises are integrated into the course to demonstrate how the regulations are implemented in practice, and all participants receive an SEC Rules and Regulations Manual.

Recent SEC proposals and amendments to simplify and update disclosure requirements will also be addressed during this two-day seminar.

**Agenda:**

- The SEC, its operations, and organization
- Non-GAAP financial measures
- Dealing effectively with SEC staff
- Developing the Form 10-K annual report
- Item by item analysis of Form 10-K requirements
- Preparing the Form 10-Q quarterly report
- Current reporting on Form 8-K
- Proxy statement requirements
- Current hot issues including the SEC’s Disclosures Effectiveness Project, proposed and recently adopted rules, and trends in SEC comments

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Advanced 10-K Workshop

**Given the level of detail required and the potential level of scrutiny by the SEC, the SEC's Form 10-K Annual Report requires top-notch preparation skills.**

This one-day seminar, designed for professionals with experience in SEC reporting, builds participant knowledge of Form 10-K requirements and relevant regulations, including Regulation S-X, Regulation S-K, and the Securities Exchange Act of 1934. Participants gain advanced understanding of more complex reporting scenarios, focusing on best practices and the most effective preparation of the Form 10-K.

The seminar will also cover the latest issues facing reporting entities, including the SEC's Disclosure Effectiveness Project, non-GAAP financial measures, benchmarking and Disclosure Committee best practices.

This advanced seminar assumes you have mastered the topics covered in our foundational program, *SEC Reporting and Compliance*. Read the course descriptions for both seminars to choose which is best suited to your needs.

## **Agenda:**

- SEC reporting overview (10-K planning, preparation, and timing best practices)
- Selected financial data considerations
- MD&A considerations
- Financial statement considerations
- Business, risk factors and executive compensation considerations
- Disclosure trend considerations
- SEC comment letter trends and hot topics

## **SEC Reporting and MD&A**

### **Learning objectives:**

Provide a more advanced understanding of disclosure requirements and best practices affecting Form 10-K annual reports.

**Program fee:** \$1,395

**Prerequisite:** Basic knowledge of U.S. GAAP and baseline understanding of Form 10-K

**Preparation:** None

**Level of knowledge:**  
Intermediate

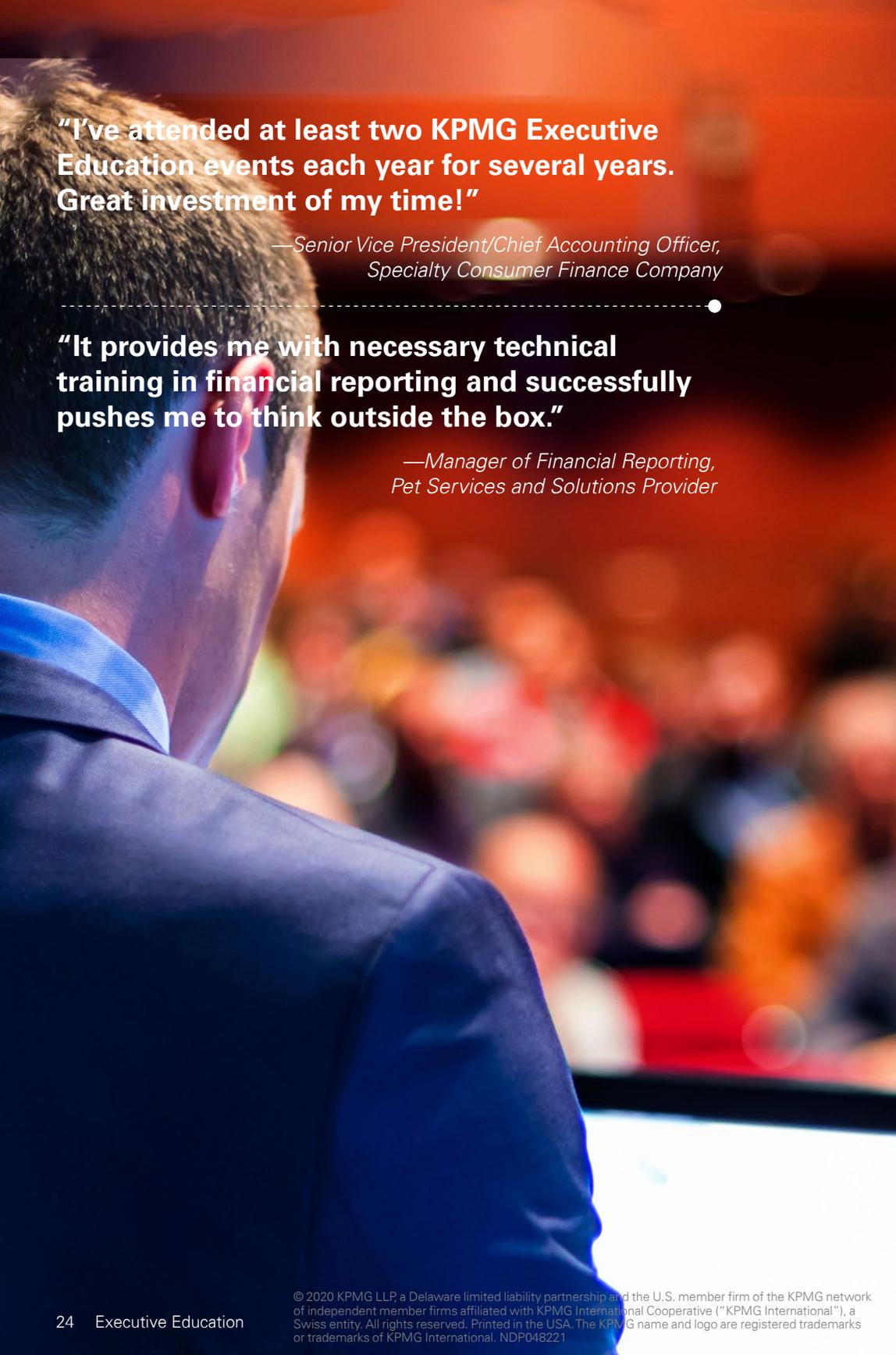
**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting

**Delivery method:** Group Live, instructor-led course

**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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)



**"I've attended at least two KPMG Executive Education events each year for several years. Great investment of my time!"**

*—Senior Vice President/Chief Accounting Officer,  
Specialty Consumer Finance Company*

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**"It provides me with necessary technical training in financial reporting and successfully pushes me to think outside the box."**

*—Manager of Financial Reporting,  
Pet Services and Solutions Provider*

# Optimizing Accounting & Finance with Advanced Excel

**This seminar will show you how to harness the full power of Excel to become a more effective and efficient user.**

This one-day course offers insights and tips intended to help you become an Excel power user and boost your productivity. During the course, we will apply advanced Excel techniques to accounting and finance problems. Our lead instructor's extensive accounting experience and programming background allows him to share guidance and tips that have significant impact for those working in accounting and finance functions.

The course will cover not only the Excel functions but also how to organize your spreadsheets to optimize teamwork, scenario analysis, and ease of updating. You will learn to reduce errors by simplifying your spreadsheets and making them concise, compact, and understandable.

## Agenda:

- Build accounting and finance schedules efficiently via transpose and shift
- Automate and condense schedules using SUMPRODUCT and ARRAY functions
- Build scenarios via LOOKUP, OFFSET, and INDIRECT
- Give your spreadsheets a consistent look and feel that can be changed easily and separate inputs from outputs via Excel Styles and Add-ins
- Build easy to update spreadsheets by avoiding complex functions, nested ifs, and iterations and integrating monthly, quarterly, and annual data
- Make your spreadsheets responsive to user input via Custom Formatting, Data Validation, Spinners, List Boxes, Sliders, INDEX, MATCH, OFFSET, and INDIRECT
- Perform what if analysis via DATA TABLES and PIVOT TABLES
- Stress test future cash flows via SOLVER and GOAL SEEK
- **Eligibility: 2 Accounting CPE credits**

We do not cover Excel VBA. We do not cover Excel charting features except to build charts whose scales adjust automatically as the input data changes.

## Seminar materials include:

The seminar materials will include over 50 detailed spreadsheets illustrating the concepts coupled with documents explaining various aspects of Excel.

## Finance & Business Management

### Learning objectives:

Provide an understanding of how to utilize advanced Excel functionality in accounting and finance roles.

**Program fee:** \$1,295

**Prerequisite:** Basic knowledge of U.S. GAAP

A laptop with Excel 2010 or above is required. We will be using Excel 2016 in the seminar.

An intermediate knowledge of Excel, including commonly used keyboard shortcuts and functions, is required. Knowledge of Excel VBA is not necessary.

**Level of knowledge:** Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Accounting; Computer Software & Applications

*Up to 2 Accounting credits can be earned by attending this seminar.*

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

**Learning objectives:**

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

**Program fee:** \$1,895

**Prerequisite:** Basic knowledge of U.S. GAAP

A laptop with Excel 2010 or above is required.

A strong working knowledge of Excel is required. We use Excel 365 in the seminar.

**Preparation:** None

**Level of knowledge:**  
Intermediate

**Estimated CPE credits:** 16 hrs

**Field of study:** Finance

**Delivery method:** Group Live, instructor-led course

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Modeling & Projecting Financial Statements

**Financial statements can deliver a ton of insights, if you know how to uncover them.**

Modeling financial statements is critical to financial planning and analysis, business development, valuation, and credit risk analysis. This two-day seminar helps accounting and finance professionals weave business and financial forecasts into spreadsheet-based projections of financial statements. The course focuses on breaking down models into manageable components and explains how the modeling sequence differs from the sequence in which accounting entries are made. Best practices regarding how to integrate knowledge of business drivers, accounting, Excel, finance, and financial programming to produce “well engineered” models are also covered.

This seminar assumes that you are familiar with the following topics which are covered in the *Optimizing Accounting & Finance with Advanced Excel*:

- Commonly used Excel shortcuts
- Excel functions: IF, OFFSET, SUMPRODUCT, HLOOKUP, VLOOKUP, INDIRECT, MATCH, INDEX, NPV, XNPV, IRR, XIRR
- Excel Data Tables (different from Pivot tables)
- Excel Styles; Custom Formatting, Data Validation, Data Grouping
- Iterations and circular references
- Knowledge of Excel VBA is NOT required
- Working knowledge of indirect cash flows, leases, taxes, and share-based compensation

**Agenda:**

- Overview: Six key business drivers – Size, growth, margins, asset intensity, business risk, and financial risk; Two major parts of a model – enterprise and financial
- Best practices: Building models that reflect how management views a business, and are error free, understandable, and easy to update
- Enterprise activities: Revenues, expenses, and related accruals and deferrals
  - Modeling revenues, receivables, and deferred revenues
  - Modeling expenses, payables, and prepaid costs
  - Modeling multi-period effects: Long-term receivables, deferred revenues, accrued expenses, and deferred expenses (PP&E, intangible assets)
  - Modeling current and deferred taxes
  - Understanding and forecasting enterprise free cash flows
- Financial activities: Financial assets, financial liabilities, and equity
  - Deriving funding needs, modeling liquidity, and leverage
  - Cost of capital and risk; Terminal growth and terminal value

**Seminar materials include:**

- Over 50 detailed spreadsheets illustrating the application of modeling concepts
- A 250-page manual describing the underlying concepts and their applications

New

# Current Issues in Internal Control over Financial Reporting

**ICFR (Internal Control over Financial Reporting) can be viewed as a compliance exercise, or you can use it to drive excellence in your business.**

Over time, Sarbanes Oxley (SOX) has evolved with the increasing complexity of accounting standards. Use KPMG's observations from years of work with thousands of clients to help streamline, automate, improve and transform your internal controls. We'll discuss aligning risk and ICFR focus, managing SOX hours, the use of data & analytics and the potential for intelligent automation.

In addition we'll discuss the current PCAOB inspection focus areas, the implications of new accounting standards, and the impact of evolving business structures on internal controls. We'll share real-life examples and lead activities to allow you to consider the impact of the issues discussed on your own ICFR program.

## **Agenda:**

- Recent areas of SEC and PCAOB focus around ICFR
- The importance of appropriate risk assessment
- Addressing information technology, bot governance and cyber risk in your internal control program
- Making your SOX program more efficient
- How to enhance your SOX program
- Ways to use data and analytics to improve an ICFR program

## **Finance & Business Management**

### **Learning objectives:**

By the end of this course, participants should be able to discuss current issues in ICFR and ways to improve the efficiency and effectiveness of a corporate SOX program.

**Program fee:** \$1,395

**Prerequisite:** Baseline understanding of ICFR and experience working with internal controls

**Preparation:** None

**Level of knowledge:** Update

**Estimated CPE credits:** 8 hrs

**Field of study:** Audit

**Delivery method:** Group Live, instructor-led course

### **Course leaders:**

Partners and directors from KPMG's Internal Audit and Enterprise Risk Advisory Practice

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

## Finance & Business Management

### Learning objectives:

Provide an understanding of The 4 Disciplines of Execution and how to apply 4DX to your organization.

**Program fee:** \$1,195

**Prerequisite:** None

**Preparation:** None

**Level of knowledge:**  
Intermediate

**Estimated CPE credits:** 8 hrs

**Field of study:** Personal Development

**Delivery method:** Group Live, instructor-led course

### Course leaders:

Franklin Covey, world leaders in consulting and training, enabling individuals and organizations to achieve results that require lasting changes in human behavior

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Strategic Success Powered by The Four Disciplines of Execution

**At KPMG, we consistently achieve business outcomes for our own firm, and we help our clients to do the same by driving projects, plans and initiatives to successful completion. We are keenly aware that disciplined execution is key to that success.**

Franklin Covey's The 4 Disciplines of Execution® (4DX) formula has inspired our leaders, and we believe the KPMG Executive Education community can create a similar culture by utilizing The 4 Disciplines of Execution. We are pleased to introduce a work session to help you do so.

Did your team's or organization's most recent business strategy end with a loud crash, or did it die out slowly over time? What happened?

The "whirlwind" of today's urgent activities devoured the time and energy you wanted to dedicate to executing tomorrow's strategy. Your strategy powered by The Four Disciplines of Execution can change that reality forever.

This one-day workshop focuses on how your team or organization can use The 4 Disciplines of Execution to achieve extraordinary results despite a 100-mph whirlwind.

The 4 Disciplines of Execution (4DX) is a simple, repeatable, and proven formula for executing on your most important strategic priorities. 4DX is not theory, but rather a proven set of practices that have been tested and refined by hundreds of organizations and thousands of teams over many years.

Are you ready for the impact 4DX could have on your organization?

### Agenda:

- The Execution Challenge
  - Why execution is almost always more difficult than we expect?
  - How are those dynamics showing up in your organization?
  - Framing strategy to reduce complexity and improve clarity
- The 4 Disciplines of Execution
  - The Natural Laws of Execution: Focus, leverage, engagement and accountability applied to the challenges of leadership
  - Using the four disciplines to frame "a winnable game" at the front-line of the organization
- Strategic Focus
  - Identifying the bottle-necks in your strategy
  - Identifying the primary focal point (the war) and the fewest battles necessary to win
  - Case studies that demonstrate the process
- Adoption
  - Where classic change management often goes wrong
  - What great leaders have taught us
  - Creating organizational pull, commitment - not compliance

Updated

# Mastering Acquisitions & Buyouts

**Completing an acquisition or buyout might be the most high-stakes challenge facing any business leader. This seminar provides owners and executives tasked with making tough deals happen with the practical insights they need to plan, negotiate and close a transaction.**

Featuring a host of experienced program speakers who have spent their careers on the frontlines of major deals, participants hear real-world perspectives about what successful deal making looks like, through every stage of the process. They participate in a small-group “acquisition team” case study of a real-world business combination. During the case, they evaluate an acquisition target, price and structure a deal, formulate a negotiating approach and compare results with what actually took place.

The principles shared in the seminar apply to companies facing almost any acquisition scenario, and the curriculum is regularly updated to reflect the ever-changing world of deals.

## Agenda:

- Today’s deal marketplace
- Getting ready: How sellers prepare
- Structuring the deal: The tax side
- Pricing analysis
- Value communication and other considerations
- Private equity & buyout transactions
- Tips for successful negotiation
- Harvesting the upside: Business integration
- Structuring the deal: The legal side
- Due diligence
- The merger simulator case study

*KPMG LLP does not provide legal services.*

## Finance & Business Management

### Learning objectives:

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

**Program fee:** \$1,995

**Prerequisite:** None

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 16 hrs

**Field of study:** Finance; Taxes; Business Law; Business Management & Organization; Personal Development

**Delivery method:** Group Live, instructor-led course

**Course leaders:** Steve Blum, former managing director of a New York securities firm and currently a senior director of Strategic Initiatives at Yale Alumni

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

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

**Learning objectives:**

Provide participants with the tools and skills they need to deliver complex financial information from PowerPoint and other visual media, while developing an engaging and audience-focused delivery style.

**Program fee:** \$1,195

**Prerequisite:** None

**Preparation:** Please bring a presentation that you have delivered recently or one that you plan to deliver soon. Bring your laptop with your presentation loaded onto it. If you present using handouts, or a PowerPoint deck presentation, please bring three copies of the presentation materials with you, in addition to your laptop

**Level of knowledge:** Basic

**Estimated CPE credits:** 8 hrs

**Field of study:** Communications

**Delivery method:** Group Live, instructor-led course

**Course leaders:** Facilitators from Exec|Comm, a business communications skills consulting firm offering seminars and training in effective sales, meeting management, and leadership training

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Presentation Skills for Finance Professionals

**In the world of finance and accounting, how you present information can be as important as what information you present.**

This one-day seminar helps finance professionals successfully manage their presence, information and audience interaction when conveying complex data and concepts to both financial and nonfinancial audiences.

It provides organizational formats for sharing information as well as extensive practice on the key skills that enhance a professional's impact when presenting. With both instructor briefings and small group practice, participants will learn to deliver information from PowerPoint when standing in front of a large group, and while seated at a meeting.

**Agenda:**

- Introduction to presentation skills
- Refining your executive presence
- Connecting with your audience
- Managing your physical presence
- Using visual aids with impact
- Developing your presentation
- Practicing your delivery
- Conducting sit-down presentations
- Delivering a complete business presentation
- Handling questions and answers
- Responding to emotional questions
- Controlling interruptions
- Creating a reinforcement plan

# Foundations for Building a Trusted Data & Analytics Strategy

**In a global environment defined by constant disruption, business leaders need data and analytics they can trust to inform their most important decisions.**

With so much riding on the output of data and analytics, questions emerge about the trust we place in the data as well as the analytics and the controls that underwrite a new way of decision making. Educating business leaders is the first step in recognizing the possibilities of data and analytics and establishing a trusted data and analytics strategy should soon follow.

This one-day course provides the foundation for leveraging data and analytics to explore what is possible by turning the classroom into an experience for the participants, and conveying what data and analytics can do for their organization. Attendees will extract insights through “design thinking,” incubate ideas, and get a practical understanding of how data and analytics can be used to solve their most challenging operational problems.

## **Agenda:**

- Understanding the basics of data and analytics
- Establishing a trusted enterprise data strategy
- Reviewing conceptual analytics scenarios
- Achieving your analytics target operating model

## **Finance & Business Management**

### **Learning objectives:**

Provide an understanding of the use of data and analytics and how to turn it into actionable insights to manage strategic business priorities.

**Program fee:** \$1,395

**Prerequisite:** Laptop is required for this course

**Preparation:** None

**Level of knowledge:** Basic

**Estimated CPE credits:** 8 hrs

**Field of study:** Business Management & Organization

**Delivery method:** Group Live, instructor-led course

### **Course leaders:**

Partners/Principals, directors, and data scientists from KPMG’s Data & Analytics (D&A) team

For session dates, venue and hotel details, please visit us at [www.kpmglearning.com](http://www.kpmglearning.com)

# Faculty

**In addition to KPMG professionals, KPMG Executive Education utilizes an outside faculty of instructors who are knowledgeable and experienced in specific fields. We continually strive to select instructors who not only possess a practical understanding of the topics, but are also highly skilled and dynamic facilitators.**

**Steve Blum** is Senior Director of Strategic Initiatives for Yale University's Alumni Association. Prior to this role, Steve was Chief Operating Officer at Burnham Securities, Inc. in New York. Steve has provided merger and acquisition, partnering/alliance, corporate finance and valuation advice to hundreds of publicly and privately held domestic and global companies. For 20 years, Steve was a KPMG partner who helped establish the firm's Valuation practice. Steve holds a bachelor's degree in economics from Yale University and a master's degree from New York University's Stern Business School. He has taught and written on merger and acquisition topics, and is also a CPA and Accredited Senior Appraiser. (*Mastering Acquisitions and Buyouts*)

**Mary Anne Busse** is a nationally recognized expert in disclosure and governance, having served for several years in various capacities with the Securities and Exchange Commission in Washington, D.C. Ms. Busse is currently Managing Director for Great Disclosure LLC, a consulting firm providing training and assistance on securities disclosure, investor relations, corporate governance and corporate communications. (*Advanced 10-K Workshop, Bank MD&A Disclosures Workshop, Bank SEC Reporting & Compliance, MD&A Disclosures Workshop, SEC Reporting & Compliance*)

**Facilitators of ExecComm, LLC**, a business communications skills consulting firm offering seminars and training in effective sales, meeting management, and leadership training. (*Presentation Skills for Finance Professionals*)

**Facilitators of Franklin Covey**, world leaders in consulting and training, enabling individuals and organizations to achieve results that require lasting changes in human behavior. (*The 4 Disciplines of Execution Workshop*)

**Dan Gode** continually receives top marks for his ability to present complex financial topics in an understandable, lively, and practical format. Dan regularly consults with and teaches at leading financial institutions, corporations, and hedge funds. Dan is the co-founder of Almaris Consulting and Training. He holds a PhD degree in accounting and information systems from Carnegie Mellon University. (*Accounting for Business Combinations, Accounting for Foreign Operations, Accounting for Income Taxes, Optimizing Accounting & Finance with Advanced Excel, Accounting for Share-based Payments, Advanced Accounting for Income Taxes, Modeling & Projecting Financial Statements, Lease Accounting, Statement of Cash Flows*)

**Partners of GAAP Dynamics**, a training firm that provides tailored and engaging classroom and online learning solutions to companies and accounting firms worldwide. Their passion for making accounting understandable and their extensive industry knowledge combine to create a uniquely effective learning experience. They make accounting fun! (*Fair Value for Accountants, Revenue Recognition Fundamentals, The Essential GAAP Update*)

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# To register

**Online:** [www.kpmglearning.com](http://www.kpmglearning.com)

**The fees indicated for each course cover all learning materials, instruction, and food and beverages.**

Discounts are available for early registrations or combination purchases, groups, or KPMG alumni.

Please contact KPMG Executive Education at 201-505-6062 or [us-kpmglearning@kpmg.com](mailto:us-kpmglearning@kpmg.com) for more information.

If paying by check, please make checks payable to KPMG LLP—Executive Education.

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

# Cancellation policy

Please contact the KPMG Executive Education registrar at [us-kpmglearning@kpmg.com](mailto:us-kpmglearning@kpmg.com) or 201-505-6062 to cancel your public seminar registration. Participants that have registered for a KPMG Executive Education course 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 \$195 administrative service charge per course.

Registrants canceling between 10 full business days and 4 full business days of the program start date should contact the KPMG Executive Education registrar at 201-505-6062 to receive a held tuition credit. Held tuition credits 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, as well as those who notify the registrar of their cancellation within 3 full business days of the program start, will be assessed the full program fee. Please note that at any time, a colleague can be substituted in the registrant's place.

Your tax deduction. Training taken to maintain or improve professional skills is usually tax-deductible. Consult with your tax advisor for applicability.

# Accreditations

## NASBA CPE Sponsor

KPMG LLP is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org)

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