



Custom Learning Portal Course Catalog

A different school of thought
Executive Education

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Our Story

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

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

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

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

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

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



Stacey L. Tolpa
Managing Director, KPMG

List of Courses

Accounting	8
Accounting Basics	8
Accounting for Company Generated Tax Credits	8
Accounting for Contingencies Updated!	8
Accounting for Corporate Reorgs Updated!	8
Accounting for Leases	8
Accounting for Natural Disasters New!	8
Accounting for Partnerships	9
Accounting for Share-Based Compensation Updated!	9
Accounting for Uncertainty in Income Taxes – Understanding the Requirements	9
Accounting Overview for Tax Professionals	9
Advanced Fair Value: Valuation Approaches, Hierarchy and Disclosures	9
A Practical Guide to Accounting for Crypto Assets New!	10
Basic Accounting for Crowdfunding	10
Basic Interview Techniques for Forensic Accountants Updated!	10
Business Combinations: Emerging Issues, Potential Pitfalls, and Best Practices	10
Business Combinations – Final Review in Accounting for the Transaction Updated!	11
Business Combinations – Goodwill Updated!	11
Business Combinations, Goodwill, and Other Intangible Assets	11
Business Combinations – Presentation and Disclosure Updated!	11
Business Combinations – Steps to Accounting for the Transaction Updated!	12
Cash Flows (FASB ASC 230)	12
Consolidation Accounting – The Consolidation Analysis	12
Consolidation Accounting – The Consolidation Models	12
COSO on Internal Control over Sustainability Reporting Updated!	12
Credit Losses Under ASC 326	13
Crypto Hot Topics New!	13
Demystifying AI in Financial Reporting: Cloud Compute Costs and Complex AI Transaction Structures New!	13
Derivatives and Hedging, by Analogy New!	13
Derivatives – Accounting Basics	13

Deeper Dive into EPS New!	13
Digital Assets - Implications of Recent SEC and FASB Developments New!	14
Discontinued Operations: Back-to-Basics	14
Discount Rate for Lessees Updated!	14
Equity Financing for Private Entities New!	14
EPS Back-to-Basics Refresher	14
Exit Ready: The Portfolio Company Playbook New!	14
Fair Value: Definition and Key Elements	15
FASB Guidance on Joint Ventures Updated!	15
Financial Answers to Common Inventory Issues	15
GHG Emissions Reporting for Finance Professionals	15
Hot Topics in Accounting for Compensation Arrangements	15
Identifying a Lease Under ASC 842 Updated!	15
IFRS – Accounting Policies and Changes in Accounting Estimates and Errors – IAS 8	16
IFRS – Agriculture – IAS 41	16
IFRS – Application of IAS 38 – Technical Feasibility	16
IFRS – Business Combinations – IFRS 3	16
IFRS – Consolidation – IFRS 10 and 12	16
IFRS – Debt and Equity Classifications – IAS 32	16
IFRS – Derecognition – IFRS 9	17
IFRS – Employee Benefits Amended IAS 19 and IFRIC 14	17
IFRS – Financial Instruments – Classification and Measurement – IFRS 9	17
IFRS – Financial Instruments – Impairment – IFRS 9	17
IFRS – First-time Adoption of International Financial Reporting Standards – IFRS 1	17
IFRS – Foreign Exchange Rates and Financial Reporting in Hyperinflationary Economies	17
IFRS – Hedge Accounting – IFRS 9	18
IFRS – IAS 36 – Application Issues – Impairment of Long- Lived Assets and Goodwill	18
IFRS – Impairment of Assets – IAS 36	18
IFRS – Income Taxes – IAS 12	18
IFRS – Interim Financial Reporting and Impairment (IAS 34, IFRIC 10)	18
IFRS – Introduction to IFRS and its Framework	18
IFRS – Investment Property – IAS 40	19
IFRS – Joint Ventures IFRS 11 and IAS 28	19
IFRS – Presentation of Financial Statements – IAS 1 and IAS 10	19
IFRS – Revenue from Contracts with Customers – IFRS 15 vs. ASC 606	19

IFRS – Share-based Payments – IFRS 2.....	19
IFRS – Statement of Cash Flows – IAS 7	19
IFRS – Tangible and Intangible Assets Part II – Disposals Replacements AHFS and Disc Ops – IAS 16, IAS 38 and IFRS 5	19
IFRS 16 Leases	20
IFRS 17: What Is IFRS 17?	20
IFRS Derivatives and Embedded Derivatives – IFRS 9	20
IFRS® Institute: Mid-Year Update 2024.....	20
IFRS Selected Disclosures – Financial Instruments – Disclosures and Related Party Disclosures and Operating Segments – IFRS 7, IAS 24 and IFRS 8.....	21
IFRS Year-End Update	21
IFRS Year-End Update 2023.....	21
Impact of EU ESG Reporting Standards on US Companies	21
Improvements to Reportable Segment Disclosures.....	21
Income Tax – Accounting Basics New!	21
Insurance Insights: NAIC Fall 2025 Meeting Update New!	22
Insurance Insights: Springing into NAIC Regulatory Changes New!	22
Introduction to Bank Auditing and Accounting I.....	22
Introduction to Business Valuation and Use of Guidelines	22
Introduction to SEC Reporting Updated!	22
Introduction to Share-based Compensation: Scope and Recognition	22
Inventory	23
Investments in Equity Securities.....	23
Is this Contract a Lease – Analyzing the Facts Updated!	23
Issues in Preparing a Statement of Cash Flows Updated!	23
Issuance of Debt and Equity Securities – Introduction to Accounting and Reporting.....	23
Lease Components Updated!	23
Leases – A Whole New World	24
Leases – Accounting Basics	24
Leases – Lessee Accounting	24
Navigating the Accounting Complexities of Warrants	24
Navigating DISE Readiness New!	24
Overview of Foreign Exchange Transactions and Translations	24
Pillar Two: Frequently Asked Questions.....	25
Quarterly Outlook for Accounting and Financial Reporting (Q3 2023)	25
Quarterly Outlook for Accounting and Financial Reporting (Q2 2024)	25

Quarterly Outlook for Accounting and Financial Reporting (Q3 2024)	25
Quarterly Outlook for Accounting and Financial Reporting (Q4 2025) New!	25
Quarterly Outlook for Accounting and Financial Reporting (Q1 2026) New!	25
Quarterly Outlook for Accounting and Financial Reporting (Q2 2026) New!	26
Revenue from Contracts with Customers – Overview.....	26
Revenue from Contracts with Customers – The Five Step Model.....	26
Revenue Recognition – Fundamentals	26
Sarbanes-Oxley – Benefiting From Compliance	27
SEC Climate Rule: Disclosing the Impact of Climate Risks in Financial Statements.....	27
SEC Comment Letter Trends 2025 New!	27
SEC Climate Rule: What Does the Rule Require?	27
SEC Comment Letter Trends.....	27
SEC Cybersecurity Disclosures Updated!	28
SEC Mid-Year Update 2026 New!	28
SEC Rulemaking: An Insider's View New!	28
SEC Update 2024	28
SEC Update 2026 New!	28
Segment Reporting	28
Stock Compensation Scope Classification and Measurement.....	29
Tax Credit Accounting for Tax Equity Investors.....	29
The Basics of Accounting – A Foundation Course	29
The Evolving Crypto Landscape	29
The Need for New Accounting Guidance for Digital Assets	29
The Sustainability Report - Regulation Nation: The Practical Reality of Reporting New!	30
Understanding and Analyzing Financial Statements	30
Understanding Greenhouse Gas (GHG) Emissions – Scopes 1, 2 and 3.....	30
Valuation Methods – The Normalization of Earnings	30
What is a Balance Sheet Updated!	31
What is a Lease Term Updated!	31
What to Know Before You Go on Crypto.....	31
What is Profitability	31
Accounting for Uncertainty in Income Taxes – Understanding the Requirements Updated!	31
Auditing	32
Analytical Fraud Detection	32

COSO 2013: Framework Components, Principles, and Points of Focus	32
Counteracting Unconscious Bias in Audits	32
Going Concern-Understanding Disclosure Responsibilities Under U.S. GAAP New!	32
Introduction to Information Produced by the Entity	32
Introduction to Internal Control over Financial Reporting	32
Introduction to Management Review Controls	33
Introduction to Processes, Risks, and Controls	33
Understanding GHG Scope 3 Categories	33
Behavioral Ethics	34
Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)	34
Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)	34
Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)	34
Reporting and Retaliation are on the Rise – Global Business Ethics Survey Series (Part 4)	34
Business Law	34
Harassment in the Workplace	35
Harassment in the Workplace for Managers	35
Business Management & Organization	36
Financial Statement Analysis for Profit Improvement	36
Fraud in the Remote Workplace	36
I Am Supposed to Supervise These People Updated!	36
Manage Disruption: Disruption in the Business Environment	36
Manage Disruption: Emerging Roles and Competencies	36
Manage Disruption: Transformation of the Finance Function	37
Managing Working Capital	37
Project Management Essentials for the CPA	37
Transform Skills: Business Skills	37
Transform Skills: Digital Skills	37
Transform Skills: Leadership Skills	37
Transform Skills: Technical Skills	38
Transform Skills: The Changing Role of the CFO	38
Ignite Change: The Build Objective	38
Ignite Change: The Engage Objective	38
Ignite Change: The Plan Objective	38
Ignite Change: The Run Objective	38

Communications and Marketing	39
Communicating with Clarity and Confidence Updated!	39
Effective Problem Solving	39
Powerful Presentations	39
Powerful Presentations - Delivering Your Message in Any Setting Updated!	39
Computer Software & Applications	40
Creating and Formatting Excel Charts	40
Getting Started with Microsoft Excel	40
Increasing Productivity with Excel PivotTables and PivotCharts New!	40
Simplifying Excel – Best Practices Updated!	40
Simplifying Excel – Charting New!	40
Simplifying Excel – Data Searches New!	41
Simplifying Excel – Manipulations Updated!	41
Simplifying Excel – Meaningful Financial Statement Data Updated!	41
The Art of Spreadsheet Optimization – Best Practice Strategies for Success Updated!	41
Working with Excel Data Ranges and Tables New!	41
Finance	43
ESG for CFOs: What You Need to Know	43
Financial Answers to Common Budget Issues Updated!	43
Financial Answers to Common Cash Flow Issues Updated!	43
Financial Answers to Common Pricing Issues	43
Financing a Start Up Business	43
GenAI for Finance Leaders	43
The Deal is Done: Now Comes the SEC Reporting! New!	44
The Future of Agentic Finance New!	44
The Future of Finance: Evolving Cash Management with Agentic AI New!	44
The Future of Finance with AI	44
The Future of the Finance Workforce with AI New!	44
Generative AI & Workplace Productivity	45
6 big ethical questions about the future of AI Genevieve Bell New!	45
AI and Machine Learning Basics (Microlearning Bundle) New!	45
ChatGPT for Data Analysis in Excel - Case Study New!	45
Copilot in Excel 365 New!	45
Copilot in Microsoft Teams New!	45
Generative AI Approaches to Business Challenges New!	46
Generative AI Prompt Writing for Beginners New!	46

Google Gemini in Gmail New!	46
How bad data keeps us from good AI Mainak Mazumdar New!	46
The Glossary: Artificial Intelligence New!	46
The Glossary: Machine Learning New!	47
The Glossary: Prompt Engineering New!	47
Understanding and Avoiding Bias and Discrimination	
Within AI Tools New!	47
Use ChatGPT to Support Your Work New!	47
When Should I Use Gen AI? New!	47
Writing with AI: Microlearning Bundle New!	47
Information Technology	48
ChatGPT Writes Things, But Is It Right for You Updated!	48
Common Controls that Mitigate Cyberattack Risk Updated!	48
Common Digital Data Collection Methods	48
Components of IT Infrastructure	48
Data Backup Basics	48
Doing Business in the Cloud Updated!	48
Future of Finance: The Path to your AI Operating System New!	49
How OpenAI is Using Agents in Accounting and Finance New!	49
Internet of Things – Marketplace Trends	49
IT Fundamentals Chapter 1: An Introduction to IT	49
IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems	49
IT Fundamentals Chapter 3: Connectivity and Networking	49
Using AI to Detect Potential Wrongdoing	50
What are the Stages of Cyberattacks	50
Management Services	51
ESG and Internal Controls	51
ESG Fundamentals: Setting ESG Strategy	51
Payments 101	51
Personal Development	52
Active Listening with Empathy	52
Best Practices for Working from Home New!	52
Closing the IT Skill Gap for Accounting and Auditing Professions	52
Delegating to Financial Employees Updated!	52
Email Etiquette for Tax and Accounting Professionals New!	52
Essential Coaching Skills Updated!	52
Meetings that Matter	53

Moral Leadership and Character Development	53
Negotiating Skills for CPAs Updated!	53
Regulatory Ethics	54
2022 Ethics for Tennessee CPAs	54
2024 Ethics for Tennessee CPAs	54
2024 Ethics for Washington CPAs	54
2025 Ethics for Washington CPAs	54
2026 Ethics for Louisiana CPAs New!	54
2026 Ethics for Tennessee CPAs Updated!	55
2026 Ethics for Washington CPAs New!	55
2026 VA-Approved Virginia Ethics New!	55
A CPA's Guidebook for Ethical Behavior for Texas CPAs	55
California Rules and Regulations Updated!	56
CPAs and Independence	56
Ethics – Acts Discreditable	56
Ethics – AICPA Code of Conduct Overview	56
Ethics – General Standards	56
Ethics – General Standards and Acts Discreditable	56
Ethics – Integrity and Objectivity	57
Ethics for Accountants Updated!	57
Ethics for California CPAs	57
Ethics for Connecticut CPAs	57
Ethics for CPAs	57
Ethics for CPAs and Tax Professionals	57
Ethics for Delaware CPAs	58
Ethics for Georgia CPAs Updated!	58
Ethics for Mississippi CPAs	58
Ethics for New Hampshire CPAs	58
Ethics for New York CPAs	58
Ethics for Ohio CPAs	58
Ethics for Tax Professionals	58
Ethics for Utah CPAs	59
Ethics for Vermont CPAs	59
Ethics for Wyoming CPAs	59
Independence, Integrity and Objectivity	59
Oregon Rules and Regulations Updated!	59
Personal and Professional Ethics for Florida CPAs	60
Professional Ethics for Arizona CPAs	60
Professional Ethics for Arizona CPAs – 2 hours	60
Professional Ethics for Hawaii CPAs	60
Specialized Knowledge	61
Cybersecurity: Foundational Concepts	61
Cybersecurity: Governance and Risk Environment	61

Cybersecurity: Planning Incident Responses	61
Cybersecurity: Uncovering Regulations and Reporting.....	61
Introduction to Anti-Money Laundering	62
Introduction to Securities Brokers and Dealers	62
Introduction to the Food and Beverage Industry	62
Introduction to the Health Care Industry.....	62
Introduction to the Pharmaceutical Industry	62
The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the EU	63
The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the USA	63
The KPMG ESG Academy Pathway: Climate Risk and Decarbonization	63
The KPMG ESG Academy Pathway: Corporate Sustainability Transformation	63
The KPMG ESG Academy Pathway: State of the Planet and Its People	64
Understanding Greenhouse Gas (GHG) Emissions Scope 1, 2 and 3.....	64
Using Infographics in Accounting Reports.....	64
Taxes.....	65
Controlled Foreign Corporation Qualification	65
The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the EU	65
The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the USA	65
The KPMG ESG Academy Pathway: Climate Risk and Decarbonization	65
The KPMG ESG Academy Pathway: Corporate Sustainability Transformation	66
The KPMG ESG Academy Pathway: State of the Planet and Its People	66

Accounting

Accounting Basics

23-WB-261-CL

Field Of Study: Accounting

CPE Credits: 6.00

Level of Knowledge: Overview

This course introduces accounting for business at a remedial level for currently practicing accountants or for the professional with aspiration to become more versed in accounting basics. Included in this presentation is instruction on analyzing transactions, the matching and adjustment process, the accounting cycle, inventories, fixed assets, intangible assets, the Statement of Cash Flows, financial statement analysis, managerial accounting, cost accounting budgeting and capital investment analysis. This overview level course provides a general review of accounting from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- recognize basic accounting and business terms
- determine how to analyze transactions
- identify the matching and adjustment process
- recall the accounting cycle
- recognize the accounting for inventories, fixed assets, and intangible assets
- identify the elements of the Statement of Cash Flows
- determine how to analyze financial statements
- recognize managerial accounting and cost accounting
- recall different budgeting systems, and
- identify capital investment analysis.

Accounting for Company Generated Tax Credits

23-WB-112-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss the accounting for tax credits generated by a company through participation in qualifying activities or ownership of qualifying property. Topics include:

- refundable tax credits
- transferable tax credits
- nonrefundable, nontransferable tax credits.

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

- recall the accounting for tax credits generated through an entity's participation in activities or ownership of qualifying property.

Note: This course is based on a live webcast that took place on June 8, 2023.

Accounting for Contingencies

26-WB-268-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA discusses FASB guidance on accounting for contingencies, the differences between estimates and contingencies, and when to accrue for gains or losses.

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

- Identify where the authoritative guidance is found on uncertainties and contingencies and how to apply it,
- Identify the relationship between uncertainties, estimates, and contingencies,
- Define a contingency, and
- Identify the steps and how to recognize a contingency.

Accounting for Corporate Reorgs

26-WB-287-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA reviews the different bankruptcy guidance available to business organizations and the accounting associated with corporate reorganizations.

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

- Determine which chapter of the bankruptcy code is applicable to reorganizations, and
- Determine when ASC 852 is applicable and how the financial statements are impacted.

Accounting for Leases

25-WB-264-CL

Field Of Study: Accounting

CPE Credits: 5.00

Level of Knowledge: Advanced

This comprehensive online continuing education course provides CPAs with a clear and practical understanding of lease accounting under current standards. Starting with basic concepts and an introduction to lease types and classifications, the course explores accounting and reporting requirements for both lessees and lessors. Participants will delve into operating and finance leases, disclosure requirements, and the intricacies of sale-leaseback transactions and subleases. Through real-world examples and step-by-step guidance, this course equips professionals with the knowledge to navigate the complexities of lease accounting, ensuring compliance and enhancing their financial reporting expertise.

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

- identify basic concepts in lease accounting,
- demonstrate accounting and reporting by lessees and lessors, and
- account for sale-leaseback.

Accounting for Natural Disasters

26-WB-316-CL

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this on-demand webinar, Jennifer Louis explains that natural disasters can affect an organization's financial reporting, requiring careful attention to accounting and disclosure. Events such as hurricanes, floods, or pandemics may cause asset impairments, change revenue recognition, and lead to write-downs of receivables or inventory. Insurance recoveries must be handled cautiously, recognizing gains only when contingencies are resolved. Disasters may also trigger debt covenant breaches, financing changes, and expanded disclosures about risks and going concern issues. Overall, organizations must ensure financial statements remain accurate, transparent, and compliant during these disruptive events.

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

- Identify key accounting and disclosure considerations that arise following a natural disaster, including asset impairment assessments, revenue recognition issues, and contract modifications;
- Recognize the proper treatment and presentation of insurance recoveries, government assistance, and other post-disaster financial impacts in accordance with U.S. GAAP; and
- Determine how natural disasters can affect debt agreements, lease arrangements, and subsequent event disclosures, and explain the related financial reporting implications.

Accounting

Accounting for Partnerships

25-WB-234-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA reviews the accounting for partnerships including the bonus and goodwill methods.

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

- identify how partnerships are similar to other entities
- identify where the accounting guidance on equity transactions is located
- identify where the guidance on partnership formation and liquidation is found
- identify the accounting methods used in adding and removing partners from a partnership.

Accounting for Share-Based Compensation

26-WB-133-CL

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Updated

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

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

- Describe fair value accounting and option-pricing models,
- Discuss measurement and recognition of compensation cost,
- Summarize settlements of awards and tax issues, and
- Describe EPS implications and required disclosures.

Accounting for Uncertainty in Income Taxes – Understanding the Requirements

25-WB-284-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course will help you prepare financial statements that comply with Subtopic 740-10. This course includes a hypothetical example of tax positions that a business entity may establish. This intermediate-level course is most appropriate for the professional with detailed knowledge in accounting for uncertainty in income taxes or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- explain the requirements of Accounting for Uncertainty in Income Taxes
- discuss the implementation of the FASB's financial and reporting standards for the effects of income taxes that result from an entity's activities during the current and preceding years.

Accounting Overview for Tax Professionals

23-WB-200-TR

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

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

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

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

Advanced Fair Value: Valuation Approaches, Hierarchy and Disclosures

23-WB-308

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

Fair value measurement is one of the most common, and yet complex, issues in financial accounting and reporting. This course addresses the more advanced fair value issues within ASC 820 and covers:

- determining the fair value of assets and liabilities, including inputs and valuation techniques
- classifying fair value measurements within the fair value hierarchy.

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

- recall the general principles for using valuation approaches under ASC 820
- recognize the key elements of each of the three valuation approaches detailed in ASC 820
- distinguish when one valuation approach may be more indicative of fair value as defined in ASC 820 than another valuation approach
- recall other considerations that are critical to ensuring the valuation approach is applied consistently with the guidance in ASC 820
- identify the appropriate level within the fair value hierarchy for common fair value measurements.

Note: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Accounting

A Practical Guide to Accounting for Crypto Assets

26-WB-110-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

What single accounting question unifies the analysis for a tokenized security, a stablecoin and Bitcoin? In this course, KPMG Professionals discuss how to navigate today's crypto accounting landscape - without the jargon overload.

Topics include:

Executive fluency in crypto assets with clear explanations of tokenization, stablecoins and related concepts

A practical framework to determine if you're accounting for the token itself or the underlying rights it represents

Deep dives into stablecoins and crypto intangibles by understanding when ASC 350-60 applies - and when other standards are required.

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

- Evaluate the accounting treatment of crypto assets, including classification, measurement, and presentation considerations under U.S. GAAP.

Note: This course is based on a live webcast that took place on April 29, 2026. It references data and sources that were available at the time of development.

Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Basic Accounting for Crowdfunding

24-NA-004-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Overview

Crowdfunding continues to grow in popularity to generate the necessary capital to fund all sorts of projects and businesses. This fundraising method allows an individual or entity to bypass the standard means of raising money for a new venture-such as bank loans or venture capital. There's no dilution of ownership, board oversight, or mandatory financial reporting requirements to the contributors. This course gives an overview of crowdfunding and basic accounting considerations.

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

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

- recognize accounting for simple, straightforward crowdfunding campaigns.

Basic Interview Techniques for Forensic Accountants

26-WB-008-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Updated

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

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

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

Business Combinations: Emerging Issues, Potential Pitfalls, and Best Practices

22-WB-104-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course features KPMG professionals from the Department of Professional Practice discussing:

- a look back at 2021 M&A activity
- emerging issues with business combinations
- differences between U.S. GAAP and tax allocations
- common pitfalls and challenges.

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

- recognize key differences between U.S. GAAP and tax allocations and how to avoid common valuation issues.

Note: This course is based on a live webcast that took place on April 7, 2022.

Accounting

Business Combinations – Final Review in Accounting for the Transaction

25-WB-242-CL

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Updated

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this second course of our six-course series on Business Combinations, we will cover the final review process related to the initial accounting for a business combination, discussing the general recognition and measurement principles for common elements that are acquired in a business combination, including the clarifying guidance within Topic 805 for certain assets and liabilities, as well as narrow exceptions to the general recognition measurement principles.

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

- Apply the general recognition and general measurement principles during the final review process for the initial accounting for a business combination;
- Recall the clarifications and exceptions to the general principles; and
- Demonstrate the ability to recognize and measure certain elements in a business combination.

Business Combinations – Goodwill

26-WB-246-CL

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Updated

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this third course of our six-course series on Business combinations, we will cover the subsequent measurement of certain elements in a business combination and ongoing measurement of goodwill.

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

- Identify certain elements of a business combination that require subsequent measurement; and
- Recognize the overall goodwill impairment testing process.

Business Combinations, Goodwill, and Other Intangible Assets

25-WB-269-CL

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Advanced

Understand the implications of business combinations as regulated by the FASB Accounting Standards Codification Topic 805 including how to identify the acquirer and acquiree. In addition, the application of the acquisition method is addressed with emphasis on the calculation of goodwill and the computation of a bargain purchase. Furthermore, this course presents the amortization of intangibles and indicators, recognition and measurement associated with impairments of goodwill and other intangible assets. In the final chapter, financial statement presentation, disclosure, and other issues are explained. All ASUs issued through 2025-01 are included in the course.

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

- identify acquirer and acquiree
- calculate the amount of goodwill and the gain from a bargain purchase
- summarize the amortization of intangibles
- explain the impairment and disposal of goodwill and other intangibles
- apply the standards related to the acquisition of contract assets and contract liabilities in a business combination
- summarize financial statement presentation, disclosures, and miscellaneous issues
- apply the standards related to pushdown accounting.

Business Combinations – Presentation and Disclosure

26-WB-248-CL

Field Of Study: Accounting

CPE Credits: 5.00

Level of Knowledge: Updated

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. In this fourth course of our six-course series on business combinations, we will cover presentation and disclosure matters as we analyze certain presentation matters and the required disclosures for a business combination.

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

- Recognize business combination related transactions and issues that require disclosure in the financial statements; and
- Identify the necessary disclosures for inclusion in the financial statements..

Accounting

Business Combinations – Steps to Accounting for the Transaction 25-WB-241-CL

Field Of Study: Accounting

CPE Credits: 5.00

Level of Knowledge: Updated

Mergers, acquisitions, and other types of business combinations are a common strategy among companies to grow their businesses or diversify their risk. Entering into business combinations can help companies reach new geographic markets, expand product offerings, or achieve various synergies. Business combinations offer a number of benefits to the parties involved, but the initial accounting for the business combination can be complicated and often requires extensive time and effort. The authoritative accounting and reporting guidance for business combinations under US GAAP is included in Topic 805, Business Combinations, of the FASB Accounting Standards Codification. Topic 805 interacts with various other technical areas of the Codification, such as the guidance on consolidation (the concept of control), fair value measurements, income taxes, and share-based payments. Thus, a reporting entity must be familiar with not only Topic 805, but also these other technical areas. In this first course of our six-part course series on Business Combinations, we will cover, in depth, the steps that must be taken to properly account for every business combination transaction.

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

- Recall the four basic steps in the acquisition method;
- Identify or determine the acquirer, acquire, acquisition date, and measurement period for the business combination; and
- Recognize and measure the assets, liabilities, and noncontrolling interests, as well as any goodwill or gain from a bargain purchase.

Cash Flows (FASB ASC 230) 23-WB-126-TR

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

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

Consolidation Accounting – The Consolidation Analysis 19-WB-211

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

DISCLAIMER: The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

NOTE: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Consolidation Accounting – The Consolidation Models 19-WB-212

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

COSO on Internal Control over Sustainability Reporting 26-WB-289-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Jennifer Louis, CPA discusses the COSO model on internal control and how it can be utilized in planning for internal control over sustainability reporting. The internal controls around this reporting will become more critical as entities move to needing assurance services around the numbers and disclosures related to climate control.

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

- Define sustainability,
- Identify the first step in implementing internal control over sustainability reporting (ICSR); and
- Identify a benefit of ICSR.

Accounting

Credit Losses Under ASC 326

20-WB-224

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Crypto Hot Topics

26-WB-111-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

Beyond the basics, a new wave of crypto transactions is creating a host of accounting challenges - like when to derecognize a crypto asset, or who is the principal in complex staking activities. In this course, KPMG Professionals tackle these questions and other hot topics in crypto accounting. Topics include:

a deep dive into staking, including applying the principal vs. agent framework and derecognition criteria across various models, from native to liquid staking

a practical guide to derecognition, from crypto lending (including stablecoins), to providing collateral and interacting with various DeFi protocols a look ahead to future FASB projects.

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

- Explain how crypto staking and DeFi transactions are accounted for under US GAAP.

Note: This course is based on a live webcast that took place on May 20, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Demystifying AI in Financial Reporting: Cloud Compute Costs and Complex AI Transaction Structures

26-WB-112-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

As spending on cloud, compute, and GPUs accelerates—and novel transactions emerge—finance leaders need practical guidance to get the accounting right while meeting stakeholder and regulatory expectations. Topics include:

- Cloud, compute, and GPUs: Accounting for the cost of intelligence
- Complex AI transaction structures: Sale-leaseback-resell models explained
- Disclosure and reporting considerations
- Leading practices to operationalize policies.

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

- Evaluate how AI-related data center arrangements drive financial reporting outcomes, including consolidation and lease accounting under US GAAP.

Note: This course is based on a live webcast that took place on May 11, 2026. It references data and sources that were available at the time of development. Please visit the CFO Real Insights website for the most up-to-date guidance and insights.

Derivatives and Hedging, by Analogy

26-PCS-702

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

What if we told you that you've been using derivatives and hedging your whole life? Agreeing to buy concert tickets for a show six months away? That's a derivative. Putting a deposit down on a new car?

Also a derivative.

In this course, we argue that nearly every forward-looking decision you make is a derivative in its purest form - a bet where the payoff depends on something else in the future. Plus, we'll show you how the logic you might use to hedge a risk dinner order is the same logic CFOs use to manage billions of dollars in risk.

Join KPMG Professionals as they break down these intimidating financial tools using simple, everyday analogies.

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

- Recognize the economic purpose of common derivatives and the fundamental concepts of hedge accounting.

Note: This course is based on a podcast that was recorded in February 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Derivatives – Accounting Basics

23-WB-300

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course explores the identification of and accounting requirements for freestanding derivatives and the basic accounting requirements for embedded derivatives.

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

- identify characteristics of derivative instruments under ASC 815
- recognize scope exceptions described under ASC 815
- recall the principles of accounting for freestanding and embedded derivative instruments.

NOTE: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Deeper Dive into EPS

25-WB-123-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG professionals take a deeper dive into calculating earnings per share (EPS), focusing on the effects of contingently issuable shares and noncontrolling interests (NCI). Topics include:

Effects of contingently issuable shares and contingently issuable potential common shares, and NCI (noncontrolling interests) in the form of common and preferred shares.

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

- Understand the impacts of contingently issuable instruments and NCI on basic and diluted EPS calculations.

Note: This course is based on a live webcast that took place on November 6, 2025. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Accounting

Digital Assets - Implications of Recent SEC and FASB Developments

26-WB-318-CL

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this session, Jennifer Louis delivers a concise overview of the rapidly evolving world of cryptocurrency and digital assets. She explains how blockchain and distributed ledger technology work, examines debates over whether cryptocurrencies are securities, commodities, or other assets, and highlights recent SEC and FASB developments. Jennifer discusses key cases like FTX, issues of custodial control, and the growing use of proof of reserve reports. The session concludes with FASB's latest guidance on classifying, measuring, and disclosing digital assets, including fair value and impairment considerations. This course equips financial professionals to navigate digital asset reporting under U.S. GAAP with clarity and confidence.

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

- Identify the accounting and reporting guidance applicable to digital assets, including classification as intangible assets or financial instruments under FASB standards;
- Recognize current regulatory uncertainties related to the classification and oversight of cryptocurrencies, stablecoins, and digital asset exchanges; and
- Apply the measurement and disclosure requirements for digital assets, including impairment testing, fair value measurement, and related financial reporting risks.

Discontinued Operations: Back-to-Basics

23-WB-103-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA, discusses ASC 842 lease guidance and how lessees determine the discount rate to be used.

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

- -Determine how the discount rate impacts the liability,
- Determine the factors affecting the incremental borrowing rate and the methods to use, and
- Identify the disclosures to be made.

Discount Rate for Lessees

26-WB-263-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA, discusses ASC 842 lease guidance and how lessees determine the discount rate to be used.

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

- Determine how the discount rate impacts the liability,
- Determine the factors affecting the incremental borrowing rate and the methods to use, and
- Identify the disclosures to be made.

Equity Financing for Private Entities

26-WB-324-CL

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

This on-demand webinar features Jennifer Louis as she provides an in-depth overview of equity financing options for private companies, covering investor types, financing rounds, preferred stock structures, and complex accounting treatments for hybrid instruments. She highlights how liquidation preferences, redemption features, and conversion rights influence both economic outcomes and financial reporting.

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

- Differentiate among key equity financing options available to private companies, including angel investing, venture capital, private placement offerings, and crowdfunding;
- Analyze the economic impact of liquidation preferences, conversion options, and waterfall structures on various classes of shareholders in private company financing rounds; and
- Apply the accounting rules governing common stock, preferred stock, mezzanine equity, and convertible instruments to determine appropriate classification and financial reporting outcomes.

EPS Back-to-Basics Refresher

24-WB-118-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals provide a review on calculating earnings per share (EPS). Topics include:

- basic EPS calculation
- diluted EPS
- presentation and disclosure
- interim reporting considerations.

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

- recall the basics for calculating EPS including basic EPS, diluted EPS, the two-class method and interim reporting.
- distinguish between basic EPS and diluted EPS, understanding the impact of potential dilutive securities such as stock options, convertible bonds, and warrants.

Exit Ready: The Portfolio Company Playbook

26-PCS-703

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

For a private equity portfolio company, every accounting decision - from the initial deal structure to the final reporting framework - is a deliberate step toward a successful exit. But how do you navigate the complex judgments around acquisition accounting, compensation plans, and reporting alternatives to ensure they are all perfectly aligned with that final goal?

In this course, KPMG professionals provide a strategic playbook for financial leaders, deconstructing the portfolio company lifecycle and revealing how to make the critical accounting choices that pave the way for a smooth and valuable exit, whether it's an IPO, a strategic sale, or a continuation fund.

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

- Assess how a private equity portfolio company's exit strategy influences key accounting and financial reporting decisions throughout the company's lifecycle.

Note: This course is based on a podcast that was recorded in February 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Accounting

Fair Value: Definition and Key Elements

23-WB-307

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

This course explores the definition, key elements and requirements for fair value measurement accounting.

Measuring fair value requires a consistent process and involves significant judgement and estimation.

In this course, you will be introduced to:

- The definition of fair value
- The key elements of fair value, including principal market, exit price, market participant assumptions, and orderly transactions.

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

- Recall the definition of fair value and the key elements of the definition in accordance with ASC Topic 820
- Identify the use of market participant assumptions for fair value measurements.

NOTE: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

FASB Guidance on Joint Ventures

26-WB-286-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Prior to August 2023, GAAP did not provide specific authoritative guidance on the accounting for joint ventures. The FASB issued ASU 2023-05 to provide clarity around the accounting when a joint venture is formed. Russ Madray, CPA, reviews this guidance designed to assist in providing decision-useful information to stakeholders and reduce diversity in practice.

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

- Identify a joint venture and its accounting.

Financial Answers to Common Inventory Issues

23-WB-222-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

Inventory is one of the most valuable assets in a company. As with physical inventories, service inventories allow firms to buffer their resources from the variability of demand and reap the benefits from economies of scale while also providing customers with faster response times. The service industry inventory mostly includes the steps involved before completing a sale. Whether dealing with physical or service inventories, an organization will need to protect its inventory and nurture it in the right direction to be profitable. Finding that balance between meeting customers' demand and supporting a healthy profit margin for the business is the focus of this course. This overview level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- identify various techniques to manage inventory.

GHG Emissions Reporting for Finance Professionals

23-WB-105-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Intermediate

Most companies follow the Greenhouse Gas Emissions (GHG) Protocol in measuring and reporting emissions. With SEC regulation pending and international disclosure requirements being finalized, KPMG professionals explain the basics of how emissions are measured and reported.

Topics include:

- foundational concepts
- the organizational and operational boundaries
- emissions calculations
- scope 1, 2 and 3
- tracking emissions and setting targets
- offset credits
- reporting.

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

- explain the foundational concepts of how emissions data are gathered, measured and reported.

Note: This course is based on a live webcast that took place on May 3, 2023.

Hot Topics in Accounting for Compensation Arrangements

23-WB-116-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss hot topics in compensation arrangements, including the SEC's clawback rule and the FASB's proposed ASU on profits interests. Topics include:

- The SEC's clawback listing standards (Rule 10D-1)
- The FASB's proposed ASU on profits interests.

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

- recall requirements of the SEC's compensation clawback rule (Rule 10D-1)
- determine when and how to account for clawbacks
- identify the impacts of the FASB's proposed ASU on profits interests awards.

Note: This course is based on a live webcast that took place on August 16, 2023.

Identifying a Lease Under ASC 842

26-NA-015-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Updated

This 10-minute course explores the definition of a lease under ASC 842. It explores the concepts of identified asset, control, and substantive substitution rights.

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

- recognize key components that qualify a contract to be defined as a lease.

Accounting

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

19-WB-458

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS – Agriculture – IAS 41

17-WB-479

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS – Application of IAS 38 – Technical Feasibility

17-WB-604

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

- apply the requirements of IAS 38 for capitalization of certain development costs to different kinds of development projects in different industries
- identify the types of costs that are included in the carrying amount of intangible assets
- identify the differences between U.S. GAAP and IFRS with respect to the recognition and measurement of internally-generated intangible assets.

IFRS – Business Combinations – IFRS 3

19-WB-477

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS – Consolidation – IFRS 10 and 12

17-WB-605

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

- identify the scope and core principles of IFRS 10
- recall the control model in IFRS 10
- identify how to apply consolidation accounting in accordance with IFRS 10
- identify requirements for consolidation accounting and accounting for non-controlling interest and loss of control
- apply steps of the control model in IFRS 10 to specific scenarios
- determine journal entries to account for a loss of control
- identify the disclosure requirements in IFRS 12.

IFRS – Debt and Equity Classifications – IAS 32

18-WB-476

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

- identify the definition of a financial instrument and whether various instruments are treated as debt or equity under IFRS
- identify financial instrument settlement provisions and their impact on classification in the financial statements
- identify compound instruments, the corresponding bifurcation process, and accounting impact on the financial statements
- identify transaction costs for debt, equity, and compound instruments and how to account for those transaction costs under IFRS
- assess the classification and accounting treatment for treasury shares and dividends paid on liability and equity instruments.

Accounting

IFRS – Derecognition – IFRS 9

21-WB-475

Field Of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

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

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

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

This course is part of the IFRS Curriculum series.

IFRS – Employee Benefits Amended IAS 19 and IFRIC 14

19-WB-602

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS – Financial Instruments – Classification and Measurement – IFRS 9

21-WB-487

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS – Financial Instruments – Impairment – IFRS 9

17-WB-488

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS – First-time Adoption of International Financial Reporting Standards – IFRS 1

21-WB-457

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

IFRS – Foreign Exchange Rates and Financial Reporting in Hyperinflationary Economies

19-WB-483

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

This course is part of the IFRS Curriculum series.

Accounting

IFRS – Hedge Accounting – IFRS 9

24-WB-466

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an overview of hedge accounting in accordance with IFRS 9 and key differences to US GAAP.

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

- identify qualifying hedging instruments and hedged items
- determine the type of hedging relationship and related accounting
- determine when fair value option can be applied as an alternative to hedge accounting
- identify requirements for hedge accounting, including hedge effectiveness, documentation, rebalancing and discontinuing hedge accounting
- recall differences between IFRS 9 and US GAAP (ASU 2017-12 and ASU 2022-01) related to hedge accounting.

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

17-WB-603

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Intermediate

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

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

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

IFRS – Impairment of Assets – IAS 36

19-WB-454

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

This course is part of the IFRS Curriculum series.

IFRS – Income Taxes – IAS 12

18-WB-465

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

17-WB-478

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- identify the components, form, and content of interim financial statements
- recognize the recognition, measurement, and disclosure requirements in IAS 34
- identify the periods for which interim financial reports are to be presented
- apply the recognition and measurement principles in an interim financial report
- identify the key differences between IFRS and U.S. GAAP as they relate to interim financial reporting.

IFRS – Introduction to IFRS and its Framework

19-WB-451

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- recall the history of IFRS and the composition of IFRS
- identify the objectives of the IASB and its process for issuing standards
- recall what it means to comply with IFRS and how the hierarchy influences the selection of accounting policies
- identify the key concepts within the IFRS Framework.

Accounting

IFRS – Investment Property – IAS 40

19-WB-470

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- identify investment property
- determine the recognition and measurement criteria for investment property under IFRS versus U.S. GAAP
- identify how to account for transfers to and from property, plant and equipment; inventory; and disposals of investment property
- identify the related disclosure requirements
- apply IAS 40 requirements for recognition and measurement of investment property to determine classification and amounts recognized in the financial statements.

IFRS – Joint Ventures IFRS 11 and IAS 28

22-WB-606

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- recognize requirements in IFRS 11 including its scope, the definitions of joint control, joint arrangement, joint operation, joint venture and accounting
- classify joint arrangements as a joint operation or a joint venture
- identify requirements in IAS 28 for determining significant influence, related accounting and disclosure and accounting for changes in ownership interest or voting rights
- apply equity method accounting to selected scenarios.

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

17-WB-464

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- recall the scope of IAS 1 Presentation of Financial Statements
- identify the purpose, features, structure and content of financial statements
- determine whether financial statements should be prepared on a going concern basis
- determine classification of assets and liabilities as current and non-current
- identify adjusting and non-adjusting events and accounting and disclosure requirements for events after the reporting period.

IFRS – Revenue from Contracts with Customers – IFRS 15 vs. ASC 606

23-WB-470

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- recall requirements of IFRS 15
- identify differences between IFRS 15 and ASC 606
- apply IFRS 15 and ASC 606 to various scenarios.

IFRS – Share-based Payments – IFRS 2

18-WB-462

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

IFRS – Statement of Cash Flows – IAS 7

19-WB-485

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

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

21-WB-460

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

It is recommended that IFRS – Tangible and Intangible Assets Part I – Recognition and Measurement Principles – IAS 16 and IAS 38 be completed prior to taking this self-study.

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

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

Accounting

IFRS 16 Leases

18-WB-609

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

IFRS 17: What Is IFRS 17?

21-VD-500

Field Of Study: Accounting

CPE Credits: 0.00

Level of Knowledge: Basic

This brief animation takes a high-level look at IFRS 17 and what it means for you. The concept of the General Measurement Model is introduced and some of the key impacts on you and the insurance industry as a whole are highlighted.

This animation provides an introduction to the three-part IFRS 17 series of courses:

- IFRS 17: Introduction to IFRS 17 is the first of three courses in the IFRS 17 series. This course provides a high-level overview of contract liabilities, income statements and disclosure requirements, in accordance with IFRS 17 standards.
- IFRS 17: Timeline and Business Impacts is the second of three courses in the IFRS 17 series. This course introduces the IFRS 17 timeline and key presentational, business, operational and people impacts of the Standard.
- IFRS 17: Primary Statements and Disclosure is the third of three courses in the IFRS 17 series. This course covers the new KPIs under IFRS 17 and how they affect presentation, and the new requirement of primary statements and disclosures on insurance liabilities.

This video is not CPE-eligible.

IFRS Derivatives and Embedded Derivatives – IFRS 9

21-WB-466A

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

IFRS® Institute: Mid-Year Update 2024

24-WB-108-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes key international accounting and sustainability standard-setting activities that may be relevant to IFRS® preparers in the United States for their interim and annual financial statements. Topics include:

- amendments and interpretations effective in 2024
- newly issued IFRS 18 and IFRS 19, and their impact on financial statements presentation and disclosures
- digest of the IASB and ISSB's respective work plans
- interoperability of the various climate standards.

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

- recall current standard-setting activities relevant to IFRS® preparers.

Note: This course is based on a live webcast that took place on June 12, 2024.

Accounting

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

21-WB-461

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

- identify the purpose, scope, and application of selected IFRS disclosure standards: IFRS 7 Financial Instruments: Disclosures; IAS 24 Related Party Disclosures; and IFRS 8 Operating Segments
- identify key features and requirements of IFRS 7 Financial Instruments: Disclosures
- identify key features and requirements of IAS 24 Related Party Disclosures
- identify key features and requirements of IFRS 8 Operating Segments
- identify the key differences between IFRS and U.S. GAAP as they relate to selected disclosures.

IFRS Year-End Update

21-WB-123-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes the key 2021 standard-setting developments that may be relevant to IFRS preparers for their annual financial statements. This includes a summary of the IASB's and IFRS Interpretations Committee's recent and forthcoming activities.

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

- identify the key 2021 topics that may be relevant to IFRS preparers for their annual financial statements.

Note: This course is based on a live webcast that took place on December 15, 2021.

IFRS Year-End Update 2023

23-WB-122-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course summarizes key standard-setting activities of the International Accounting Standards Board (IASB) and provides updates on financial instruments, revenue recognition and presentation of financial statements.

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

- IFRS standard-setting updates
- updates relating to financial instruments
- updates relating to revenue recognition
- updates relating to the presentation of financial statements project.

Note: This course is based on a live webcast that took place on December 12, 2023.

Impact of EU ESG Reporting Standards on US Companies

22-WB-112-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, professionals from KPMG in the US and Germany discuss the latest on the EU's proposed Corporate Sustainability Reporting Directive (CSRD), including the impact on US companies.

Topics include:

- overview of the CSRD
- recent amendments made to the proposed CSRD, including
- proposed scoping requirements
- reporting exemptions
- next steps toward final regulation.

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

- describe the key requirements of the CSRD, including the implications for US companies
- describe the key requirements of the German Supply Chain Due Diligence Act.

Note: This course is based on a live webcast that took place on October 17, 2022.

Improvements to Reportable Segment Disclosures

24-WB-105-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss recent amendments to reportable segment disclosures introduced by FASB's ASU 2023-07, Improvements to Reportable Segment Disclosures, and the SEC's expectations in relation to segment reporting. Topics include:

- significant segment expenses
- multiple measures of segment profit or loss
- single reportable segment entities
- interim reporting requirements
- SEC comment letters and statements related to segment reporting.

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

- highlight key enhancements in reportable segment disclosures pursuant to the adoption of ASU 2023-07.

Note: This course is based on a live webcast that took place on March 28, 2024.

This course references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Income Tax – Accounting Basics

25-WB-301

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides an overview of the basics of accounting for income taxes (ASC 740). It covers the scope, general principles of the income tax provision, background on tax rate considerations, and brief exposure to the concepts of uncertainty in taxes, valuation allowance on deferred tax assets and exceptions to deferred tax recognition. This course does not include the updated guidance that was released in ASU 2019-12 Simplifying the accounting for income taxes.

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

- recognize the scope of ASC 740
- recall the general principles for accounting for current and deferred income taxes
- identify common exceptions to deferred tax recognition
- recall the general principles for accounting for uncertainty in income taxes.

Note: This course references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Accounting

Insurance Insights: NAIC Fall 2025 Meeting Update

26-PCS-701

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG professionals discuss key statutory accounting takeaways from the NAIC Fall Meeting, including adopted revisions to SSAP 61 and exposed IMR proposals.

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

- Identify the key regulatory updates and proposals affecting statutory accounting and financial reporting practices for insurers.

Note: This course is based on a podcast that was recorded in January 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Insurance Insights: Springing into NAIC Regulatory Changes

26-PCS-705

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

Staying ahead in the insurance industry requires a keen understanding of the regulatory horizon. This course brings you an analysis of the NAIC's latest developments from its Spring 2026 meeting. We break down the four strategic priorities guiding regulators, from enhancing capital frameworks to leading on AI governance. Learn about the practical impact of adopted changes, such as the new reinvestment tests for negative IMR, and get a first look at what's being proposed for derivatives and funding agreements.

We also dissect the ongoing debates that will define future rules, including the appropriate RBC charges for CLOs and collateral loans as well as the push for greater transparency from third-party data vendors. This is your essential guide to the key accounting, actuarial, and technological shifts on the NAIC's agenda. Tune in to equip your organization with the knowledge needed to navigate this period of significant transformation.

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

- Recall key NAIC regulatory developments and proposals affecting insurers' statutory accounting and oversight frameworks.

Note: This course is based on a podcast that was recorded in April 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Introduction to Bank Auditing and Accounting I

23-WB-129a-CL

Field Of Study: Accounting

CPE Credits: 11.00

Level of Knowledge: Basic

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

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

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

Introduction to Business Valuation and Use of Guidelines

24-WB-010-CL

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

- describe closely held business valuation
- identify comparable companies.

Introduction to SEC Reporting

24-WB-019-CL

Field Of Study: Accounting

CPE Credits: 4.00

Level of Knowledge: Basic

This course provides an overview of the purpose and objectives of the Securities and Exchange Commission (SEC), including the Securities Act of 1933 (Securities Act or 1933 Act) and the Securities Exchange Act of 1934 (Exchange Act or 1934 Act). The course also allows participants to become familiar with the sources of SEC rules and understand basic registration and periodic reporting requirements. Additionally, users will gain an understanding of the role of the independent auditor. The course concludes with the basic procedures and forms involved in the securities and registration process. This basic level course is most beneficial to professionals new to SEC reporting who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

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

- identify the role of the SEC in corporate securities regulation and how it is organized
- list the basic objectives of the Securities Act and the Exchange Act
- identify the basic periodic reporting forms
- recognize the role of the independent auditor
- identify the basic procedures and forms involved in the securities registration process.

Introduction to Share-based Compensation: Scope and Recognition

24-WB-115-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals provide a high-level overview of share-based payments, including scope and recognition principles. Topics include:

- Scope
- General scope criteria
- Related parties and economic interest holders
- Profits interest awards
- Other scope considerations
- Recognition
- Requisite service period
- Vesting conditions
- Straight-line versus graded vesting

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

- recall the scope of ASC Topic 718 and recognition principles for share-based payment arrangements.

Note: This course is based on a live webcast that took place on September 25, 2024.

Accounting

Inventory

20-WB-216

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

DISCLAIMER: The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

For technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Investments in Equity Securities

19-WB-207

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Is this Contract a Lease – Analyzing the Facts

26-NA-016-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Updated

This 10-minute course applies the definition of a lease under ASC 842 to various fact patterns. It explores the concepts of identified asset, control, and substantive substitution rights, and applies these concepts to various scenarios to determine if a contract should be accounted for as a lease.

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

- Recognize key components that qualify a contract to be defined as a lease.

Issues in Preparing a Statement of Cash Flows

26-WB-312-CL

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Updated

The statement of cash flows is one of the most valuable components of the basic financial statement package. In this on-demand webinar we will discuss the preparation of the Statement of Cash Flows and the required disclosures that are made in the statement. Topics include the direct and indirect method for preparation of the statement, the three main components of the statement and the transactions included in each (Operating, Financing and Investing).

Upon successful completion of this on-demand webinar, the user should be able to:

- Explain why the statement of cash flows is so important;
- Properly classify various cash flow transactions;
- Prepare a statement of cash flows using the indirect method; and
- Consider different ways to analyze the cash flow statement.

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

19-WB-213

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

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

Lease Components

26-WB-267-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Russ Madray, CPA discusses lease components and what that means under the new lease guidance in ASC 842.

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

- Identify what guidance applies and the criteria to be met in accounting for the components and
- Define lease components, non-lease components, and non-components.

Accounting

Leases – A Whole New World

23-WB-266-CL

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Intermediate

This course discusses the authoritative pronouncements for leases, the advantages and disadvantages of leasing, lease terminology, classification and accounting for leases, the disclosure requirements of the lessee, and sale-leaseback transactions. The guidance issued in ASUs 2016-02, 2021-05, 2021-09 and 2023-01 codified in ASC 842 is covered in these materials.

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

- describe the advantages and disadvantages of leasing
- summarize lease terminology
- classify and account for leases from the standpoints of the lessee and lessor
- describe disclosure requirements for lessees
- discuss sale-leaseback transactions.

Leases – Accounting Basics

24-WB-300

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course introduces participants to the accounting requirements under ASC 842, Leases. The following topics are discussed:

- key concepts and terms that are applicable to both lessees and lessors
- reporting and disclosure requirements.

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

- recognize whether a contract is, or contains, a lease and is within the scope of ASC 842
- recall the information necessary to identify lease and nonlease components
- recognize the accounting requirements for key concepts and terms that are applicable to both lessees and lessors.

Note: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Leases – Lessee Accounting

24-WB-301

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

This course introduces participants to the accounting requirements under ASC 842, Leases. Specifically, lessee accounting will be discussed.

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

- recall lease classification criteria for leases of lessees
- determine the ROU asset and lease liability to be recognized by a lessee at lease commencement
- recall the accounting requirements of lessees for both operating leases and finance leases post-commencement
- identify when there is a lease reassessment or remeasurement event, or a lease modification.

Note: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Navigating the Accounting Complexities of Warrants

24-WB-110-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course breaks down accounting for warrants in accordance with ASC 480 and ASC 815, plus the complexities experienced in applying this literature.

Topics include:

- assessing the applicable accounting standards
- common terms and features
- navigating ASC 480 and ASC 815
- practical complexities.

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

- Identify, record and subsequently measure warrants in accordance with ASC 815-40.

Note: This course is based on a live webcast that took place on July 16, 2024.

Navigating DISE Readiness

26-WB-107-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

How are leading companies turning DISE requirements into execution? In this course, public company leaders describe how they are driving DISE implementation, addressing data and reporting challenges, and positioning their organizations to meet upcoming requirements with confidence. Topics include:

- Insights from our latest DISE readiness polling, including current project stages, anticipated impacts and challenges, and insights on where companies are focusing their efforts
- Our analysis of the most impactful requirements, with interpretive guidance for avoiding common implementation pitfalls.

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

- Apply the main disclosure requirements of the Expense Disaggregation Standard ASU 2024-03.

Note: This course is based on a webcast that took place on March 26, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Overview of Foreign Exchange Transactions and Translations

20-WB-217

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

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

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

NOTE: For additional technical and/or regulatory updates, please subscribe to Financial Reporting View for the latest insights.

Accounting

Pillar Two: Frequently Asked Questions

24-WB-103-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

With Pillar Two now in effect, many questions are being raised about specific aspects of the rules; accounting for top-up taxes in interim and annual periods; and the impact on the external audit process. In this course, professionals from KPMG's audit and tax practices share their insights to help get you ready.

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

- recall readiness objectives for accounting for income taxes under the new Pillar Two regime.

Note: This course is based on a live webcast that took place on January 24, 2024.

Quarterly Outlook for Accounting and Financial Reporting (Q3 2023)

23-WB-118-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting both in the current period and near term. Topics include:

- the latest on ESG
- recent SEC and FASB developments.

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

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

Note: This course is based on a live webcast that took place on September 19, 2023.

Note: There is no charge for this course. Click on the Purchase Course button to request this course.

Quarterly Outlook for Accounting and Financial Reporting (Q2 2024)

24-WB-109-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term.

Topics include:

- recent SEC and FASB headlines
- PCAOB developments of interest to audit committees
- AI in financial reporting
- the latest on sustainability reporting.

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

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

Note: This course is based on a live webcast that took place on June 18, 2024.

Note: There is no charge for this course. Click on the Purchase Course button to request this course.

Quarterly Outlook for Accounting and Financial Reporting (Q3 2024)

24-WB-114-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term. Topics include:

- regulatory insights for 2025
- recent SEC and FASB developments
- the latest on sustainability reporting.

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

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

Note: This course is based on a live webcast that took place on September 17, 2024.

Quarterly Outlook for Accounting and Financial Reporting (Q4 2025)

26-WB-101-WC

Field Of Study: Accounting

CPE Credits: 1.5

Level of Knowledge: New

In this course, KPMG professionals discuss major developments that may affect a company's accounting and financial reporting in the current period and near term. Topics include:

- An exclusive look at our 2026 Dealmaker Survey to see where the market is heading
- An inside look at M&A and innovation with the Controller of The Hershey Company
- Actionable insights on the future of tariffs, the latest FASB and SEC developments, and what was heard at the AICPA Conference on Current SEC and PCAOB Developments.

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

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

Note: This course is based on a live webcast that took place on January 7, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Quarterly Outlook for Accounting and Financial Reporting (Q1 2026)

26-WB-106-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG professionals discuss the latest developments in AI, the economy, and financial reporting. Topics include:

- Economic outlook: hear what a KPMG senior economist is forecasting for Q2 and the critical signals every business leader should be watching
- A conversation with OpenAI: we sit down with the Head of Technical Accounting at OpenAI to discuss how AI is reshaping his team and the use cases they're deploying now
- AI agent demo: we vibe code an agent from scratch to automate invoice processing and identify leakage
- Financial reporting update: we take a deep dive on structured equity transactions, the latest on SEC rulemaking, and what we are hearing on DISE.

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

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

Note: This course is based on a webcast that took place on March 17, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Accounting

Quarterly Outlook for Accounting and Financial Reporting (Q2 2026)

26-WB-114-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG professionals share perspectives on emerging trends in economic conditions, AI and financial reporting. Topics include:

- Economic outlook: hear what our senior economist is forecasting for Q3 and the critical signals every business leader should be watching
- Humans in the loop: we explore how AI and emerging technologies are reshaping financial reporting and accounting - while keeping human judgment at the center
- In conversation with here directly from a leading subject matter professional as they share perspectives on current developments

by the books: we sit down with KPMG professionals to discuss key issues impacting financial reporting, regulatory and accounting.

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

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

Note: This course is based on a webcast that took place on June 17, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Revenue from Contracts with Customers – Overview

17-WB-105

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Overview

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

Topics include:

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

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

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

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

Revenue from Contracts with Customers – The Five Step Model

17-WB-106

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

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

Topics include:

- background and scope
- the five step model.

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

- define the five steps of the revenue recognition model.

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

Revenue Recognition – Fundamentals

23-WB-265-CL

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

This course covers revenue recognition guidance of FASB ASC 606, including issues concerning the five steps required to recognize revenue, combining and modifying contracts, and the implementation of the revenue procedures. The content further presents topics including other presentation matters, contract costs, and disclosures requirements surrounding revenue recognition in accordance with U.S. GAAP. This course provides guidance on the steps required to recognize revenue, recognition of performance obligations satisfied over time or at a point in time, understanding when contracts should be combined, and identifying how contract modifications affect revenue recognition. This course is most beneficial to professionals new to revenue recognition who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to revenue recognition.

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

- identify contracts with customers
- describe the steps required for revenue recognition
- recognize contract modifications
- identify required disclosures for revenue recognition

Accounting

Sarbanes-Oxley – Benefiting From Compliance

24-WB-291-CL

Field Of Study: Accounting

CPE Credits: 6.00

Level of Knowledge: Basic

This program on the Sarbanes-Oxley Act briefly reviews the primary sections of the Act and the framework of internal control provided by COSO. It discusses the self-assessments that management should consider performing related to internal control. Significant deficiencies and material weaknesses are reviewed and the role of IT in internal control, including COBIT(r), are examined. Techniques for compliance planning and implementation are included. Additionally, implications for private companies are provided, along with why private entities would consider complying.

Note: As we go to press, the SEC has proposed amendments that will change the definition of accelerated and large accelerated filers. As a result of the proposed amendments, smaller reporting companies with less than \$100 million in revenues would not be required to obtain an attestation of their internal control over financial reporting from an independent outside auditor.

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

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

- recognize the relevance and importance of the Sarbanes-Oxley Act
- recognize the key provisions of the Sarbanes-Oxley Act
- recognize the importance of the COSO's Internal Control-Integrated Framework
- identify and define internal control
- recognize the importance of documentation and communication in the assessment process
- recognize the different levels of risk
- recognize the internal control components
- recognize the significance of information technology as a component of internal control processes
- identify the IT risks and various control approaches.

SEC Climate Rule: Disclosing the Impact of Climate Risks in Financial Statements

24-WB-107-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG Sustainability leaders will discuss the connectivity of the SEC's climate-related disclosure requirements to the financial statements, including the SOX and final statement audit implications. Topics include:

- the required disclosures in the financial statements and how they might look
- how those disclosures connect to climate-related risks and disclosures outside of the financial statements.

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

- identify the disclosures in financial statements related to climate-related risks
- recognize the relationship of disclosures in the financial statements to disclosures outside of the financial statements
- understand the relationship between the financial statements disclosures and the types of climate risks.

Note: This course is based on a live webcast that took place on May 7, 2024. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights on Sustainability reporting.

SEC Comment Letter Trends 2025

25-WB-122-WC

Field Of Study: Accounting

CPE Credits: 1.5

Level of Knowledge: New

In this course, KPMG professionals provide insights into the SEC's comment letter process and highlight key SEC priorities and related themes and trends in recent comment letter activity. Topics include:

- Insights into the SEC's comment letter process
- SEC priorities and expected areas of focus
- Discussion of recent SEC comment letters.

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

- Recall the focus of the SEC when performing reviews of filings.

Note: This course is based on a live webcast that took place on October 29, 2025. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

SEC Climate Rule: What Does the Rule Require?

24-WB-106-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

With its final climate rule, the SEC aims to provide more consistent, comparable and reliable information for investors. While scaled back from the initial proposal, the final rule significantly expands the reporting required by registrants. In this course, KPMG professionals discuss what's required. Topics include: required climate risk disclosures, including greenhouse gas (GHG) emissions and assurance effective dates and transition implications for processes and controls.

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

- identify who and what are in scope of the SEC's final climate rule
- describe the disclosures required by the SEC's final climate rule
- explain how the SEC's final climate rule compares to other frameworks.

Note: This course is based on a live webcast that took place on March 13, 2024. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights on Sustainability reporting.

SEC Comment Letter Trends

24-WB-117-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals share insights into the SEC's comment letter process, priorities and recent themes and trends in comment letter activity. Topics include:

- discussion of SEC comment letter process
- SEC review priorities and focus areas for 2024
- discussion of recent comment letter trends and disclosure-related comments.

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

- recall the focus of the SEC when performing reviews of filings.

Accounting

SEC Cybersecurity Disclosures

26-WB-288-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

Jennifer Louis, CPA considers recent disclosures required by the SEC as related to cybersecurity incidents. These disclosures include two components. One component requires disclosure of material cybersecurity incidents within days of the determination that the incident is material, while the other revolves around the annual information to be disclosed regarding risk management and strategies. The rules became effective for annual reports for fiscal years ending on or after December 15, 2023.

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

- Define cybersecurity threats and incidents,
- Identify where a material cybersecurity incident would be disclosed,
- Identify when registrants must file Form 8-K related to a cybersecurity incident, and
- Identify the disclosures needed related to a cybersecurity incident.

SEC Mid-Year Update 2026

26-WB-116-WC

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

As regulatory tides grow stronger, staying on course matters more than ever. In this course, KPMG professionals break down recent SEC activity and what it signals for key focus areas shaping the remainder of the year. Topics include:

- Charting the horizon: a clear view of emerging SEC rulemaking and what it may signal for the months ahead
- Reading the currents: insight into shifting SEC priorities and areas of heightened focus
- Setting your heading: practical considerations to help you plot a steady path for the remainder of 2026.

Whether you're steering strategy or managing day-to-day reporting demands, this course delivers the perspective you need to stay ahead and on course.

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

- Recall recent SEC developments that may affect a company's accounting and financial reporting.

Note: This course is based on a webcast that took place on June 25, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

SEC Rulemaking: An Insider's View

26-PCS-707

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

The SEC's agenda is set to reshape the landscape of public company reporting. With major proposals on the table that could alter everything from reporting frequency to filer status definitions and offering rules, how can finance leaders prepare for what's next?

In this course, host Melissa Rocha is joined by Brian Breheny, a partner at Skadden and former SEC deputy director who oversaw the rulemaking process. Brian offers a deep dive on how SEC rules get made - from concept release to final adoption - and offers his perspective on the current proposals for semiannual reporting, filer status, registered offerings and the modernization of Regulation S-K.

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

- Recall current SEC rulemaking proposals and implications.

Note: This course is based on a podcast that was recorded in June 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

SEC Update 2024

24-WB-102-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Update

In this course, KPMG professionals discuss recent activity of the SEC, including implementation questions and other issues important to registrants. Topics include:

- AICPA & CIMA Conference highlights regarding SEC developments
- recent observations on the adoption of new SEC rules
- update on SEC rulemaking activities
- update on the SEC's areas of focus
- what to expect in 2024.

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

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

Note: This course is based on a live webcast that took place on January 18, 2024.

SEC Update 2026

26-WB-105-WC

Field Of Study: Accounting

CPE Credits: 1.5

Level of Knowledge: New

In this course, KPMG professionals discuss the latest from the SEC, highlights from the AICPA Conference on Current SEC and PCAOB Developments, and areas of focus for 2026. Topics include:

- AICPA Conference highlights regarding SEC developments
- Latest rulemaking: what you need to know
- SEC focus: key priorities driving change
- 2026 trends and outlook ahead.

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

- Recall recent SEC developments that may affect a company's accounting and financial reporting.

Note: This course is based on a live webcast that took place on January 28, 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Segment Reporting

25-WB-300

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Update

This course covers ASC Topic 280, Segment Reporting. Topics include:

- identifying the Chief Operating Decision Maker (CODM)
- identifying operating segments
- determining reportable segments
- disclosure requirements.

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

- recall the objectives of ASC Topic 280 and ASU 2023-07.

Accounting

Stock Compensation Scope Classification and Measurement

19-WB-209

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

DISCLAIMER: The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

NOTE: For additional technical and/or regulatory updates, please subscribe to the Financial Reporting View for the latest insights.

Tax Credit Accounting for Tax Equity Investors

23-WB-115-WC

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss the accounting for tax credits allocated to tax equity investors, including when applying the proportional amortization method as amended by ASU 2023-02. Topics include:

- investors in tax credit structures (ASC 323 and ASC 740)
- proportional amortization method (ASU 2023-02).

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

- recall the accounting for tax credits allocated to tax equity investors, including when applying the proportional amortization method as amended by ASU 2023-02.

Note: This course is based on a live webcast that took place on May 7, 2024. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights on Sustainability reporting.

The Basics of Accounting – A Foundation Course

24-WB-292-CL

Field Of Study: Accounting

CPE Credits: 5.00

Level of Knowledge: Basic

Regardless of how long a professional has been exposed to accounting, it's always a good to get a refresher on the basics. This course is aimed at business professionals new to accounting or those who would like a refresher at a remedial level in order to improve and/or expand their knowledge of the essentials to accounting for business success. After introducing the importance of accounting, this course steps through each of the key financial statements (Balance Sheet, Income Statement and Statement of Cash Flows), then goes through the accounting cycle. As a bonus, this course provides some key ratio and trend analysis techniques as well as a discussion on managerial accounting.

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

- recognize basic accounting concepts and principles
- determine the proper method for preparing a Balance Sheet, Income Statement and Statement of Cash Flows; identify the accounting cycle along with assets, liabilities and equity
- recognize key ratio and trend analysis procedures
- recall the main objectives of managerial accounting.

The Evolving Crypto Landscape

23-WB-400

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

From NFTs to crypto asset staking, liquidity pools and other decentralized finance (DeFi) activities, the crypto asset landscape continues to evolve and expand. This course includes:

- a refresh on accounting for crypto assets
- recent SEC, FASB and IASB activity
- emerging hot topics.

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

- recall crypto accounting basics (as GAAP currently stands)
- recognize some of the latest innovations and evolutions in the world of crypto assets
- recognize key accounting and reporting considerations that companies should be aware of if they venture into these emerging areas
- recognize recent crypto asset activities of the FASB, IASB and SEC.

Note: This course is based on a live session that took place on December 2, 2022.

The Need for New Accounting Guidance for Digital Assets

23-NA-019-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Overview

To date, no accounting standard addresses the economics and nuanced nature of the digital asset. This course discusses one type of digital asset – crypto assets – and the accounting for such assets. The course explores the challenges associated with the current accounting framework for crypto assets and a potential roadmap to address the need for authoritative guidance on the broader topic of digital assets.

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

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

- discuss crypto assets and their challenges associated with the current accounting framework.

Accounting

The Sustainability Report - Regulation Nation: The Practical Reality of Reporting

26-PCS-706

Field Of Study: Accounting

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG Professionals shift the conversation around sustainability regulations from what the rules say to what it takes to put them into practice. They're joined by a Senior Manager, ESG Regulatory Reporting at The Estée Lauder Companies and a Sustainability Controller at Booking Holdings, for a grounded look at how two global organizations are building - and stress testing - their sustainability reporting programs.

Together, the group examines the real-world work behind managing overlapping frameworks like CSRD, ISSB and California's climate laws; the move from voluntary reporting to data that can stand up to regulatory scrutiny; and what it takes to design processes that can scale across jurisdictions. They also explore the mindset shift required to turn regulatory pressure into smarter systems, shared infrastructure and reporting models that serve more than one purpose.

If you're trying to untangle evolving global requirements or looking for practical ways to move your organization from simply complying with to meaningfully operationalizing sustainability reporting, this conversation offers clear perspective — and a path forward.

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

- Analyze how increasing regulatory requirements are shaping the implementation of sustainability reporting programs.

Note: This course is based on a podcast that was recorded in February 2026. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Understanding and Analyzing Financial Statements

23-WB-124-TR

Field Of Study: Accounting

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

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

Understanding Greenhouse Gas (GHG) Emissions – Scopes 1, 2 and 3

23-CU-301

Field of Study: Specialized Knowledge

CPE Credits: 2.00

Level of Knowledge: Basic

This course is designed to provide learners with an understanding of GHG emissions, how organizations contribute to climate change and how GHG inventories are developed. This curriculum includes six required microlearning courses and an exam.

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

- identify the seven main types of GHGs
- identify the three types of anthropogenic (human) activities that lead to GHG emissions
- recall the GHG classifications as published by Greenhouse Gas Protocol (GHGP)
- recognize the four types of scope 1 emissions (mobile, process, stationary and fugitive)
- identify the ways in which organizations produce scope 1 emissions
- identify opportunities for organizations to reduce scope 1 emissions
- list the four forms of scope 2 emissions (electricity, steam, heat and cooling)
- identify the differences between location-based and market-based emissions reporting
- identify the ways in which organizations produce scope 2 emissions
- list opportunities to reduce scope 2 emissions
- recall the 15 categories of scope 3 emissions
- recognize the time boundaries of the 15 categories of scope 3 emissions
- identify the ways in which organizations produce scope 3 emissions
- list opportunities to reduce scope 3 emissions
- list the five principles of GHG accounting and reporting
- identify the steps for creating a GHG inventory
- list the GHG emissions calculation components
- recall how to set GHG emissions targets and monitor GHG emissions data against set targets.

Valuation Methods – The Normalization of Earnings

23-WB-012-TR

Field Of Study: Accounting

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Accounting

What is a Balance Sheet

25-NA-002-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Updated

Along with the income statement and the statement of cash flows, the balance sheet is one of the main financial statements of a business. This course outlines what a balance sheet is. This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

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

- identify a balance sheet.

What is a Lease Term

26-NA-014-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Updated

This 10-minute course introduces lease term. Although this concept may sound easy and straight-forward, this course introduces factors to be considered when determining a lease term.

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

- Recognize factors that must be considered when determining a lease term.

What to Know Before You Go on Crypto

21-WB-120-WC

Field Of Study: Accounting

CPE Credits: 1.50

Level of Knowledge: Basic

Crypto market capitalization has reached more than \$2 trillion. So what do we need to know before we go on Crypto?

In this course, KPMG professionals discuss (1) some of the key accounting, reporting and other considerations companies should contemplate before they expand their use of and/or investments in cryptocurrencies and (2) some of the latest innovations and developments in the crypto space.

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

- identify the accounting considerations for companies using crypto assets.

Note: This course is based on a live session that took place on November 17, 2021.

What is Profitability

24-NA-005-CL

Field Of Study: Accounting

CPE Credits: 0.20

Level of Knowledge: Basic

Financial ratios offer a company's stakeholders a way to evaluate and compare their performance against other similar businesses in their industry. Ratios measure the relationship between two or more components of financial statements. In general, financial ratios can be broken down into main categories, such as profitability or return on investment, liquidity, debt or leverage, market, and operating or efficiency – with several specific ratio calculations prescribed within each. This short course will focus on the most common profitability ratios.

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

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

- identify and use the most common profitability ratios.

Accounting for Uncertainty in Income Taxes – Understanding the Requirements Updated!

25-WB-284-CL

Field Of Study: Accounting

CPE Credits: 1.00

Level of Knowledge: Intermediate

This course will help you prepare financial statements that comply with Subtopic 740-10. This course includes a hypothetical example of tax positions that a business entity may establish. This intermediate-level course is most appropriate for the professional with detailed knowledge in accounting for uncertainty in income taxes or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- explain the requirements of Accounting for Uncertainty in Income Taxes, and
- discuss the implementation of the FASB's financial and reporting standards for the effects of income taxes that result from an entity's activities during the current and preceding years.

Auditing

Analytical Fraud Detection

24-WB-222-CL

Field Of Study: Auditing

CPE Credits: 4.00

Level of Knowledge: Basic

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

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

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

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

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

17-WB-109

Field Of Study: Auditing

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

- recall key concepts related to the COSO 2013 Framework
- identify the five principles that support the Control Environment COSO component, including the related points of focus
- identify the four principles that support the Risk Assessment COSO component, including the related points of focus
- identify the three principles that support the Control Activities COSO component, including the related points of focus
- identify the three principles that support the Information and Communication COSO component, including the related points of focus
- identify the two principles that support the Monitoring Activities COSO component, including the related points of focus.

Counteracting Unconscious Bias in Audits

21-NA-006-TR

Field Of Study: Auditing

CPE Credits: 0.20

Level of Knowledge: Overview

Psychology research suggests that factors in the audit setting create cognitive biases that can reduce the auditor's likelihood of following up on client explanations with additional evidence. Cognitive biases often represent unconscious, systemic influences affecting how individuals gather and interpret information when forming judgments and decisions. This course discusses some ways of reducing this unconscious bias in audits.

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

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

- discuss ways of counteracting unconscious bias in audits.

Going Concern-Understanding Disclosure Responsibilities Under U.S. GAAP

26-WB-317-CL

Field Of Study: Auditing

CPE Credits: 1

Level of Knowledge: New

This on-demand webinar explores the critical accounting concept that assumes a business will continue operating in the foreseeable future. Drawing on decades of experience, the speaker traces the evolution of Going Concern standards from their 1980s origins to today's FASB ASC 205-40 guidance. The session explains management's and auditors' shared responsibilities for evaluating and disclosing substantial doubt, distinguishes between 'yellow light' and 'red light' scenarios, and illustrates real-world business challenges. This course equips professionals in public accounting and industry to assess, document, and communicate Going Concern issues with clarity and confidence.

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

- Identify the evolution of the Going Concern concept under U.S. GAAP and auditing standards, including the historical shift of responsibility from auditors to management for evaluating and disclosing Going Concern uncertainties;
- Distinguish between management's and auditors' responsibilities under current FASB guidance (ASC 205-40) in assessing known and reasonably knowable conditions that may raise substantial doubt about an entity's ability to continue as a Going Concern; and
- Apply the appropriate disclosure and reporting requirements by analyzing conditions that give rise to yellow light (mitigated) and red light (unmitigated) Going Concern situations, and determine when liquidation basis accounting under ASC 205-30 becomes applicable.

Introduction to Information Produced by the Entity

20-WB-402

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Introduction to Internal Control over Financial Reporting

16-WB-106

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Auditing

Introduction to Management Review Controls

20-WB-401

Field Of Study: Auditing

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Introduction to Processes, Risks, and Controls

17-WB-110

Field Of Study: Auditing

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

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

Understanding GHG Scope 3 Categories

23-CU-302

Field Of Study: Audit

CPE Credits: 2.00

Level of Knowledge: Overview

This 11-part curriculum on scope 3 greenhouse gas emissions provides an overview of scope 3 greenhouse gas emissions related to each applicable category as noted in the GHG-Protocol, including information on the applicable standards, data, and methodologies used to calculate these emissions.

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

- describe each Scope 3 categories minimum boundary
 - relate each Scope 3 category to the applicable entities
 - list applicable standards and other considerations
 - describe the types and sources of data and methodologies used to calculate emissions.
-

Business Ethics

Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)

21-WB-570

Field Of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Scott Essex (KPMG's Chief Ethics & Compliance Officer) discuss the five key trends from the Global Business Ethics Survey and explore the value of ethical culture.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

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

- identify ethical culture trends from the Global Business Ethics Survey
- define what it means to have an ethical culture
- explain how ethical culture is relevant to the accounting profession
- recognize the role of leaders and employees in shaping an organization's ethical culture
- define the components of a high-quality ethics and compliance program and how they influence ethical culture.

Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)

21-WB-572

Field Of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Angela Rodin and Omid Yazdi (KPMG partners) discuss the Global Business Ethics Survey finding that observed misconduct is increasing and explore the role of internal auditors in identifying the elements that give rise to misconduct.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

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

- recall the ECI's definition of misconduct
- identify trends about the reporting of misconduct
- recognize the opportunity internal auditors have to identify early indicators of degradation in ethical culture
- recognize how close collaboration between internal audit and other oversight partners can support the "virtuous circle."

Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)

21-WB-571

Field Of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Robin Valentine and Nancy Miller (KPMG leaders) discuss the Global Business Ethics Survey finding that pressure to compromise standards is increasing and explore what that means for the accounting profession.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

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

- recognize how pressure to compromise standards can lead to unethical decision-making
- identify pressures affecting accounting professionals
- list safeguards and strategies individuals and organizations can use to respond to pressures.

Reporting and Retaliation are on the Rise – Global Business Ethics Survey Series (Part 4)

21-WB-573

Field Of Study: Behavioral Ethics

CPE Credits: 1.00

Level of Knowledge: Basic

In this course, Pat Harned (CEO of the Ethics and Compliance Initiative [ECI]) and Scott Essex and Angela Rodin (KPMG Chief and Deputy Chief Ethics and Compliance Officers) discuss the Global Business Ethics Survey findings that while the reporting of misconduct is increasing, levels of workplace retaliation for reporting are also on the rise.

This course is one of four electives in the Global Business Ethics Survey series based on longitudinal research from the ECI:

- Exploring the Value of Ethical Culture – Global Business Ethics Survey Series (Part 1)
- Pressure in the Accounting Profession – Global Business Ethics Survey Series (Part 2)
- Misconduct and the Role of Internal Audit – Global Business Ethics Survey Series (Part 3)
- Reporting and Retaliation Are on the Rise – Global Business Ethics Survey Series (Part 4)

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

- identify trends on reporting of misconduct and retaliation
- explain why reporting is important for a strong ethical culture
- identify ways leaders can encourage others to report, or support them once they do
- list strategies to prevent retaliation against those who report misconduct.

Business Law

Harassment in the Workplace

23-WB-237-CL

Field Of Study: Business Law

CPE Credits: 1.00

Level of Knowledge: Overview

This course contains fundamental concepts on preventing discrimination and harassment in the U.S. It is intended for all employees and managers that work in the U.S. This course examines the types of workplace conduct that are considered unlawful discrimination and harassment. It explains what employees should do to avoid or minimize incidents of discrimination and harassment in the workplace. It is recommended as a training tool to reduce the risk of legal liability that employers face for violations of federal, state, and local workplace discrimination and harassment laws. This course satisfies the sexual harassment training requirements for Delaware and Illinois.

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

- define discrimination and harassment
 - recognize discriminatory and harassing conduct
 - demonstrate adherence to applicable anti-discrimination and anti-harassment laws
 - describe how to respond to incidents of discrimination and harassment.
-

Harassment in the Workplace for Managers

23-WB-238-CL

Field Of Study: Business Law

CPE Credits: 2.00

Level of Knowledge: Overview

This course examines the types of workplace conduct that are considered unlawful discrimination and harassment. It explains what employees, including supervisors and managers, should do to avoid or minimize incidents of discrimination and harassment in the workplace. It is recommended as a training tool to reduce the risk of legal liability that employers face for violations of federal, state, and local workplace discrimination and harassment laws. This course satisfies the sexual harassment training requirements for Delaware and Illinois.

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

- recall the relevant federal, state, and local laws related to harassment and how laws determine liability for discrimination and harassment
 - recite the conduct that should be prohibited in any organization's harassment policies as well as the duties such policies should impose on supervisory employees
 - describe your role in preventing discrimination and harassment
 - express the ability to respond appropriately when misconduct is observed or when an employee complains about discrimination or harassment-type conduct
 - identify retaliation and express how to avoid it.
-

Business Management & Organization

Financial Statement Analysis for Profit Improvement

23-WB-168-CL

Field Of Study: Business Management and Organization

CPE Credits: 6.00

Level of Knowledge: Basic

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

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

- identify the process of preparation of financial statements in various formats
- increase understanding of the relationship between financial statements and operating procedures
- recognize the impact of financial statement analysis on operations
- identify some of the tools and techniques used in the financial analysis process
- identify some of the available financial ratios to assist in such analysis
- determine how financial and operating data can be utilized for more effective decision-making activities within the organization

Fraud in the Remote Workplace

23-NA-007-TR

Field Of Study: Business Management & Organization

CPE Credits: 0.20

Level of Knowledge: Overview

The way we do business has forever changed due to COVID-19. Many professions have changed how they provide their service from education to healthcare and beyond. One of the most significant changes is the transition to remote work. Businesses around the world are adopting new work-from-home policies. Even after the pandemic crisis is over, many companies will adopt a hybrid work environment, where employees will be allowed to work from home at least for a couple of days a week. As remote work finds a permanent home in the workplace, organizations are opening themselves to fraud due to the remote work environment. Though remote work can leave organizations open to fraud, they can take measures to minimize their risk. This course gives a basic overview of how organizations can mitigate fraud risk in the remote work environment.

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

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

- identify ways organizations can mitigate fraud risk in a remote work environment.

I Am Supposed to Supervise These People

25-WB-170-CL

Field Of Study: Business Management And Organization

CPE Credits: 4.00

Level of Knowledge: Updated

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

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

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

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

Manage Disruption: Disruption in the Business Environment

19-WB-800

Field Of Study: Business Management and Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Manage Disruption: Emerging Roles and Competencies

19-WB-802

Field Of Study: Business Management and Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Business Management & Organization

Manage Disruption: Transformation of the Finance Function 19-WB-801

Field Of Study: Business Management and Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Managing Working Capital

23-NA-008-TR

Field Of Study: Business Management and Organization

CPE Credits: 0.2

Level of Knowledge: Overview

Regardless of a company's size or industry sector, working capital is a critical financial metric. Working capital is the capital used in a company's day-to-day operations. While a business needs to have enough working capital to pay for inventory, operating expenses, unexpected needs, and short-term debt, excessive investment in cash and liquid assets may not be the best use of a company's resources. Companies need to manage a delicate balance between these two seemingly opposing positions. This course gives a basic overview of working capital management.

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

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

- identify steps to successful working capital management.

Project Management Essentials for the CPA

23-WB-167-TR

Field Of Study: Business Management & Organization

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

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

Transform Skills: Business Skills

20-WB-809

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Transform Skills: Digital Skills

20-WB-812

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Transform Skills: Leadership Skills

20-WB-811

Field Of Study: Business Management & Organization

CPE Credits: 1.50

Level of Knowledge: Basic

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

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

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

Transform Skills: People Skills

20-WB-810

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Business Management & Organization

Transform Skills: Technical Skills

20-WB-808

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Transform Skills: The Changing Role of the CFO

20-WB-807

Field Of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

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

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

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

Ignite Change: The Build Objective

19-WB-803

Field Of Study: Business Management & Organization

CPE Credits: 3.50

Level of Knowledge: Basic

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

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

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

Ignite Change: The Engage Objective

19-WB-804

Field Of Study: Business Management & Organization

CPE Credits: 3.00

Level of Knowledge: Basic

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

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

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

Ignite Change: The Plan Objective

19-WB-805

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Ignite Change: The Run Objective

19-WB-806

Field Of Study: Business Management & Organization

CPE Credits: 2.50

Level of Knowledge: Basic

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

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

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

Communications and Marketing

Communicating with Clarity and Confidence

26-WB-321-CL

Field Of Study: Communications & Marketing

CPE Credits: 2

Level of Knowledge: Updated

Your expertise matters. So does the way you communicate it.

Stronger presentation skills can help professionals explain ideas more clearly, connect with different audiences, and speak with greater confidence in real workplace situations. Practical strategies address speaking anxiety, audience awareness, presentation planning, organization, rehearsal, and delivery improvement. Whether building credibility, contributing in meetings, or stepping into larger leadership roles, better communication can help good work get the attention it deserves.

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

- Recognize why effective communication is essential to success for professionals,
- Identify strategies for managing speech anxiety and staying connected to the audience during a presentation,
- Analyze the audience and speaking situation in order to make effective presentation decisions,
- Plan and research a presentation based on its purpose, topic, audience, and delivery needs, and
- Prepare and refine a presentation through effective writing, rehearsal, and self-review.

Effective Problem Solving

23-WB-275-CL

Field Of Study: Communications and Marketing

CPE Credits: 1.00

Level of Knowledge: Basic

In a single day, you will be bombarded with countless choices. With each choice, a decision needs to be made. For each decision made, there are consequences. These consequences could be positive or negative, small or large, inexpensive or costly. Their ramifications could be short-lived or long-lasting. The more penetrating and long-lasting the ramifications are, the more important it is to make the best decision possible. This course outlines the steps to effective problem solving and the techniques to successful brainstorming.

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

- recognize effective problem-solving techniques.

Powerful Presentations

23-WB-175-CL

Field Of Study: Communications and Marketing

CPE Credits: 5.00

Level of Knowledge: Basic

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

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

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

Powerful Presentations - Delivering Your Message in Any Setting

26-WB-175-CL

Field Of Study: Communications & Marketing

CPE Credits: 2

Level of Knowledge: Updated

Deliver presentations that actually land. In this course, you'll learn how to shape a clear message, use visuals that make your points impossible to forget, and deliver with confidence whether you're in a boardroom, on camera, or leading a hybrid meeting. You'll discover practical techniques for organizing ideas, engaging audiences, handling tough questions, and using today's tools, including AI support, without losing your authentic voice. If you've ever wondered what separates a 'good' presentation from a powerful one, this course shows you how to make the shift.

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

- Organize a presentation,
- Recognize the use of substance and punch in a presentation,
- Identify effective visual aids,
- Determine a range of delivery techniques, and
- Recall methods to control the question and answer session as well as group meetings.

Computer Software & Applications

Creating and Formatting Excel Charts

24-WB-029-CL

Field Of Study: Computer Software and Applications

CPE Credits: 3.00

Level of Knowledge: Intermediate

Creating and Formatting Excel Charts is a three-chapter intermediate-level course for Microsoft Excel that guides you using a variety of tools to create and format different types of charts. To get the most out of this course, the learner must have the Microsoft Excel application accessible on the computer being used. This intermediate-level course is most appropriate for professionals with detailed knowledge in this topic or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- identify chart elements and chart types
- recognize tools used to create basic charts and change chart types
- identify tools to make more advanced charts such as Stack Area and exploded 3-D Pie charts.

Getting Started with Microsoft Excel

24-WB-243-CL

Field Of Study: Computer Software and Applications

CPE Credits: 4.00

Level of Knowledge: Basic

Getting Started with Microsoft Excel is a three-chapter basic level course that introduces you to the Excel software and then guides you through basic Excel features using step-by-step hands-on activities. Although this is a basic level course, experienced Excel users can benefit from this course's review of commonly used features plus the introduction of new features. This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in organization but also for a seasoned professional with limited exposure to this topic.

Note that this course emphasizes using the traditional keyboard and mouse actions to perform tasks in Excel. Some relevant tips for working with Excel with a Windows touch-screen device are also provided.

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

- identify basic elements of Excel
- recognize ways to enter, edit and format cell contents, including formulas and functions
- identify methods to save, close, set preferences, and create a workbook.

Increasing Productivity with Excel PivotTables and PivotCharts

26-WB-320-CL

Field Of Study: Computer Software & Applications

CPE Credits: 2

Level of Knowledge: New

Increasing Productivity with Excel PivotTables and PivotCharts is a two-chapter advanced level course that guides you through creating, formatting, and modifying PivotTables and PivotCharts. To get the most out of this course, the learner must have the Microsoft Excel application accessible on the computer being used. This intermediate-level course is most appropriate for professionals with detailed knowledge in this topic or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- Recognize different methods of creating and formatting PivotTables and PivotCharts, and
- Identify methods and tools to modify PivotTables and PivotCharts.

Simplifying Excel – Best Practices

25-WB-300-CL

Field Of Study: Computer Software and Applications

CPE Credits: 1.00

Level of Knowledge: Updated

Excel is an essential tool for working professionals. We use it a lot, but it can be complex and overwhelming at times.

It's time to Simplify Excel!

This Simplify Excel Series includes six practical application on-demand webinars that can be taken independently or collectively. The series features key best practices, tips, and hands on demonstrations within Excel 365 for each of the focus areas!

Topics include:

- Simplifying Excel: Charting; Simplifying Excel: Data Searches;
- Simplifying Excel: Computations; Simplifying Excel: Manipulations;
- Simplifying Excel: Meaningful Financial Statement Data; and
- Simplifying Excel: Best Practices

Simplifying Excel: Best Practices: The goal of this session is to focus on using basic Excel functionality and customize settings to your advantage. Topics include excel configuration, user settings and best practices in general Excel use.

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

- Gain effectiveness and efficiency in using basic Excel functionality and customize settings to your advantage.

Simplifying Excel – Charting

25-WB-299-CL

Field Of Study: Computer Software and Applications

CPE Credits: 1.00

Level of Knowledge: Basic

Excel is an essential tool for working professionals. We use it a lot, but it can be complex and overwhelming at times. It's time to Simplify Excel! This Simplify Excel Series includes five practical application on-demand webinars that can be taken independently or collectively. The series features key best practices, tips, and hands on demonstrations within Excel 365 for each of the focus areas!

Topics include:

- Simplifying Excel: Charting
- Simplifying Excel: Data Searches
- Simplifying Excel: Manipulations
- Simplifying Excel: Meaningful Financial Statement Data
- Simplifying Excel: Best Practices

The goal of this session is to focus on how to use charts and graphs within Excel to make data more communicative and appealing. Topics include creating and customizing Excel charts including line, column, bar, and scatter graphs, pie charts, sparklines, and more.

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

- Identify ways to gain effectiveness and efficiency in using basic Excel charting and graphing functions.

Computer Software & Applications

Simplifying Excel – Data Searches New!

25-WB-296-CL

Field Of Study: Computer Software and Applications

CPE Credits: 1.00

Level of Knowledge: Basic

Excel is an essential tool for working professionals. We use it a lot, but it can be complex and overwhelming at times. It's time to Simplify Excel! This Simplify Excel Series includes five practical application on-demand webinars that can be taken independently or collectively. The series features key best practices, tips, and hands on demonstrations within Excel 365 for each of the focus areas!

Topics include:

- Simplifying Excel: Charting – Simplifying Excel: Data Searches
- Simplifying Excel: Manipulations
- Simplifying Excel: Meaningful Financial Statement Data
- Simplifying Excel: Best Practices

The goal of this on-demand webinar will focus on how to simplify searching for data in Excel. Topics include the search functions of XLOOKUP, solver, index and match, and more.

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

- Gain effectiveness and efficiency in using basic Excel functions for data searches.

Simplifying Excel – Manipulations

26-WB-299-CL

Field Of Study: Computer Software and Applications

CPE Credits: 1.00

Level of Knowledge: Updated

Excel is an essential tool for working professionals. We use it a lot, but it can be complex and overwhelming at times.

It's time to Simplify Excel!

This Simplify Excel Series includes six practical application on-demand webinars that can be taken independently or collectively. The series features key best practices, tips, and hands on demonstrations within Excel 365 for each of the focus areas!

Topics include:

- Simplifying Excel: Charting; Simplifying Excel: Data Searches;
- Simplifying Excel: Computations; Simplifying Excel: Manipulations;
- Simplifying Excel: Meaningful Financial Statement Data; and
- Simplifying Excel: Best Practices

Simplifying Excel: Manipulations - The goal of this session is to focus on manipulation functions in Excel. Topics include Sum, Subtotal, If, Sumif, Countif, Max/Min, And/Or, Left/Right, Concatenate, Round and more.

Who should take this on-demand webinar: Professionals interested in expanding their basic knowledge and use of Excel software in this area.

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

- Gain effectiveness and efficiency in using basic Excel functions for data manipulations

Simplifying Excel – Meaningful Financial Statement Data

26-WB-296-CL

Field Of Study: Computer Software and Applications

CPE Credits: 1.00

Level of Knowledge: Updated

Excel is an essential tool for working professionals. We use it a lot, but it can be complex and overwhelming at times.

It's time to Simplify Excel!

This Simplify Excel Series includes six practical application on-demand webinars that can be taken independently or collectively. The series features key best practices, tips, and hands on demonstrations within Excel 365 for each of the focus areas!

Topics include:

- Simplifying Excel: Charting; Simplifying Excel: Data Searches;
- Simplifying Excel: Computations; Simplifying Excel: Manipulations;
- Simplifying Excel: Meaningful Financial Statement Data; and
- Simplifying Excel: Best Practices.

Simplifying Excel-Meaningful Financial Statement Data: The goal of this session is to focus on Excel functionality to import financial statement data from source accounting systems to then create and facilitate meaningful financial statement data.

Who should take this on-demand webinar: Professionals interested in expanding their basic knowledge and use of Excel software in this area.

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

- Gain effectiveness and efficiency in using basic Excel functionality for creating and facilitating meaningful financial statement data.

The Art of Spreadsheet Optimization – Best Practice Strategies for Success

26-WB-290-CL

Field Of Study: Computer Software and Applications

CPE Credits: 2.00

Level of Knowledge: Updated

The development and use of spreadsheets is essential to most businesses. This course details the best practice process and procedures in developing and utilizing spreadsheet programs in business. By incorporating effective controls, a business can mitigate risks associated with data entry, analysis and reporting of information generated through spreadsheets.

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

- Recognize effective spreadsheet design principles;
- Incorporate formulas and functions necessary to limit risk of errors in spreadsheets;
- Discern how and why data validation is important;
- Determine when documentation and testing is advisable;
- Recognize the value of appropriate security features of spreadsheets; and
- List the reasons why it is important for there to be audit trails, backups and monitoring of spreadsheets used in business.

Working with Excel Data Ranges and Tables

26-WB-322-CL

Field Of Study: Computer Software & Applications

CPE Credits: 4

Level of Knowledge: New

Working with Excel Data Ranges and Tables is a two-chapter intermediate-level course that guides you through organizing, entering, and validating worksheet data and then effectively sorting, filtering, subtotaling, and outlining the data. You also learn how to define well-organized data and an Excel table; then use Table features to work the data. To get the most out of this course, the learner must have the Microsoft Excel application accessible on the computer being used. This intermediate-level course is most appropriate for professionals with detailed knowledge in this topic or the professional seeking to expand their knowledge base and who may be at a mid-level position within an organization with operational or supervisory responsibilities, or both.

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

- Recognize guidelines and ways to sort, filter, and add totals to data ranges; and
- Identify and define range and table difference.

Computer Software & Applications

Finance

ESG for CFOs: What You Need to Know

21-WB-103-WC

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Basic

Research indicates that informed customers are more interested in buying from sustainable companies than ever before. Organizations with a reputation for having environmentally sustainable, socially responsible, and good corporate governance practices outperform their competitors.

During this webcast, KPMG executives discuss:

- the role that finance plays in driving awareness of Environmental, Social, and Governance (ESG) data and its financial value
- how to effectively measure sustainability to help demonstrate your company's commitment to ESG
- the key benefits of reporting on your organization's reputation for ESG sustainability
- the common challenges organizations face with reporting on and measuring ESG value across all three components.

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

- identify why finance is uniquely positioned to help organizations identify, report on, and drive ESG commitments

Financial Answers to Common Budget Issues

26-WB-244-CL

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Updated

A business budget estimates an organization's revenue and expenses over a specific period and drives important business decisions. A carefully crafted and constructed budget allows a business to track where it is financially. This allows for strategic, long-term planning for everything from current operating costs to potential expansion. Budgeting is vital for small-business owners because they often operate with minimal funding. Being slightly off on earnings can have a devastating effect. Budgets, when done properly, can help a company avoid pitfalls. This course gives a basic overview of how organizations can prevent business and financial problems due to budgeting issues.

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

- Identify and mitigate budget issues.

Financial Answers to Common Cash Flow Issues

26-WB-245-CL

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Updated

It shocks some business owners to find out that the amount of cash a company has during the period rarely equals the revenue and expense figures listed on the income statement for the period. Net income refers to earnings of the business earned during the period after considering all the expenses incurred by the company during that period. On the other hand, cash flow refers to the net cash generated by the company during the specified period of time. Both cash flow and net income are key indicators of a company's financial health. In this course, we will be focusing on the importance and challenges of maintaining a healthy cash flow.

This overview-level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- Identify cash flow challenges and their solutions.

Financial Answers to Common Pricing Issues

23-WB-223-CL

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Overview

If you're like most people, one of the first things you notice about a product is its price. While you may base your final purchasing decision on the overall benefits offered by the product, you'd likely compare the price with your perceived value of the product. If the price is too high, the company may lose your business. If the price is too low, the company can experience significant negative consequences. Setting the wrong price can bring about the downfall of a company. Finding that balance between meeting customer expectations and supporting a healthy profit margin for the business is the focus of this course.

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

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

- identify various price strategies for setting the right price for products.

Financing a Start Up Business

24-WB-132-CL

Field Of Study: Finance

CPE Credits: 4.00

Level of Knowledge: Basic

Starting a new business, expanding an existing business or furthering the efforts of a nonprofit organization all require money. Financing any of these would be easy if there is a bank account with unlimited funds from which to draw. But, in most cases, financing is an issue with risks attached. Before one can reap the rewards of entrepreneurship, identifying the most appropriate source of financing is critical. This course explores some of the basic methods of financing a fledgling business, expansion of an existing business as well as offering some tips on finding grant funds for nonprofit ventures. This course is most beneficial to professionals new to business financing options who may be at the staff or entry level in organization but also for an experienced professional with limited exposure to this topic.

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

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

GenAI for Finance Leaders

23-WB-117-WC

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss how leading finance organizations are sharpening their focus on emerging generative AI (GenAI) technology to achieve new levels of automation and optimization. While the promise of GenAI is real, thoughtful planning, digital literacy and careful risk mitigation will be imperative to accelerating its adoption and delivery value. Topics include:

- how GenAI impacts your workforce
- building a responsible AI
- unlocking the potential of GenAI in finance
- discovering GenAI, from media buzz to business value.

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

- recall how leading organizations are exploring the use of GenAI in finance
- identify the critical considerations for leaders to implement AI responsibly
- determine how GenAI impacts the workforce.

Note: This course is based on a live webcast that took place on July 20, 2023.

Finance

The Deal is Done: Now Comes the SEC Reporting!

25-PCS-714

Field Of Study: Finance

CPE Credits: 1

Level of Knowledge: New

Getting a deal to the finish line is a monumental task. But what few appreciate is that navigating the SEC's post-acquisition reporting rules can be just as complex. The path forward is filled with hidden tripwires that can impact future capital raises and strategic plans.

In this course, we simplify the disclosure game with a former SEC veteran. We break down the essential requirements that every acquirer must face and reveal the secrets to the all-important waiver process - sharing what it truly takes to build a winning argument with the staff. Then, we discuss the often-overlooked traps, including how a future offering can completely change your compliance timeline.

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

- Recall the key factors influencing today's M&A market.

Note: This course is based on a podcast that was recorded in October 2025. It references data and sources that were available at the time of development. Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

The Future of Agentic Finance

26-WB-102-WC

Field Of Study: Finance

CPE Credits: 1

Level of Knowledge: New

The shift to agentic AI is inevitable, with those who don't adapt likely to be left behind. This transition requires reimagining processes, breaking down functional silos, and connecting end-to-end value chains. Legacy infrastructure needs to be rewired, and the workforce must be reshaped through reorganization, talent strategies, and learning and development (L&D) curriculums.

This course discusses a variety of topics including:

- KPMG's hypotheses on how Agentic AI will impact Finance over the next three years
- How Agentic Finance will orchestrate end to end processes and manage value
- Discover how full-stack AI Architecture is required to effectively design, operate and govern.

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

- Identify recent and emerging trends with Agentic AI.

Note: This course is based on a live webcast that took place on October 28, 2025. It references data and sources that were available at the time of development. Please visit the CFO Real Insights website for updates on this topic.

The Future of Finance: Evolving Cash Management with Agentic AI

26-WB-109-WC

Field Of Study: Finance

CPE Credits: 1

Level of Knowledge: New

In this course, KPMG professionals discuss how connected AI agents can streamline cash processes, enhance visibility and decision-making, and shift finance teams toward analysis and forecasting. Topics include:

- How agents are orchestrating outcomes across end-to-end cash processes
- The critical enablers required to adopt agentic AI
- How work and value are delivered with the agentic command center
- Practical steps to get started and accelerate your path forward.

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

- Explain how agentic AI enhances cash management and working capital performance across the cash conversion cycle.

Note: This course is based on a live webcast that took place on April 22, 2026. It references data and sources that were available at the time of development. Please visit the CFO Real Insights website for the most up-to-date guidance and insights.

The Future of Finance with AI

25-WB-105-WC

Field Of Study: Finance

CPE Credits: 1.00

Level of Knowledge: Intermediate

In this course, KPMG professionals discuss how companies are leveraging AI and GenAI in finance and embedding these technologies. Topics include:

- how leaders are capitalizing on advancements in AI and data platforms to drive new revenue streams and increase profitability
- the future characteristics, capabilities and enablers required to drive sustainable enterprise performance
- how leading organizations outperform their peers by leveraging data as a strategic asset
- overall impacts on future size, structure and talent composition on the new finance operating model
- next steps to strategically position finance as the enterprise value driver.

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

- identify how companies are leveraging AI and GenAI to strategically position finance as the enterprise value driver.

Note: This course is based on a live webcast that took place on February 27, 2025.

The Future of the Finance Workforce with AI

26-WB-103-WC

Field Of Study: Finance

CPE Credits: 1

Level of Knowledge: New

This course is designed for finance and business leaders who want to stay ahead of the curve and position their organizations for success in the AI era. This course discusses a variety of topics including:

Emerging roles, responsibilities, and operating structures enabled by AI-driven innovation

Where finance and business leaders should focus technology and data investments to maximize value delivery in an AI-powered world

Actionable next steps and guiding principles to reimagine your finance organization for the future.

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

Identify how the rise of agentic AI will reshape today's finance function as AI becomes deeply embedded and scaled across the enterprise.

Note: This course is based on a live webcast that took place on December 11, 2025. It references data and sources that were available at the time of development. Please visit the CFO Real Insights website for updates on this topic.

Keywords: Innovation, Artificial Intelligence (AI), Technology, Finance

Generative AI & Workplace Productivity

6 big ethical questions about the future of AI | Genevieve Bell

26-WB-001-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

How can we ensure the artificial intelligence systems we build are responsible, safe and sustainable? Learn Genevieve Bell's six framing questions to broaden our understanding of future technology — and create the next generation of critical thinkers and doers. You might apply them to your own AI projects in your organization.

AI and Machine Learning Basics (Microlearning Bundle)

26-WB-002-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

These five microlearning courses from Grovo cover essential information about the quickly advancing technology of AI and Machine Learning. They explain what these technologies are and how they're relevant to your work, even if you're in a non-technical industry or role.

Microlearning courses in this bundle:

- What is Artificial Intelligence?
- What is Machine Learning?
- How are AI and Machine Learning Relevant to Your Job?
- Concerns about AI and Machine Learning
- Check AI for Bias

ChatGPT for Data Analysis in Excel - Case Study

26-WB-003-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

ChatGPT for Data Analysis in Excel Overview

AI tools are increasingly important to make us all more efficient analysts. In this case study, you'll use ChatGPT or another AI of your choice, to help solve data analysis problems in Excel.

From extracting insights from charts, to drawing new charts for analysis or helping us develop new data extraction methods, you'll see how these AI tools can be valuable assistants.

Copilot in Excel 365

26-WB-004-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

This course introduces Excel users to the basics of Excel Copilot. No previous experience with Copilot is required. This course starts by examining the licensing and work environment requirements to get started.

Students follow the instructor with the same data files that the instructor uses. The Copilot pane is explored, and its features examined.

Writing good prompts is explained and Copilot is asked to create calculated columns in tables, summary calculations on different worksheets, and data manipulation formulae to manage existing data.

Excel Copilot often creates PivotTables when it needs to filter or summarize data. This aspect of Copilot is explored and demonstrated. The output of Copilot is deconstructed to understand how Copilot answers questions of this type.

Formatting and styling data comes next. Copilot is asked to highlight data based on specific criteria. Dashboard style icons and formatting result. Formatting and styling are done with multiple criteria against different columns of data in a table. Copilot often leverages Excel's Conditional Formatting feature. The results are examined and changed, as necessary.

Finally, data is summarized and charted by Copilot. Copilot can use many chart types, and several are used in this course. Data shaping is explained and demonstrated, and the output of Copilot is examined.

Copilot in Microsoft Teams

26-WB-005-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

This course provides an in-depth exploration of Copilot in Teams, an AI-powered assistant that revolutionizes the way you work within Microsoft Teams. Copilot is your everyday AI companion that helps you with a blank page or the perfect choice of words. It streamlines tasks so you can boost your productivity and creativity. This beginner-level course requires a basic understanding of Teams and promises to impart the skills necessary to harness Copilot's full potential.

The curriculum includes:

- Introduction to Copilot: Discovering the capabilities and benefits of using Copilot in your Teams environment.
- Access and Integration: Learning how to access Copilot and integrate it seamlessly into your Teams workflow.
- Content Generation: Utilizing Copilot to generate content, enhance writing, and facilitate effective communication.
- Collaboration: Collaborating with team members using Copilot's insights and suggestions for a more productive teamwork experience.
- Practical Application: Applying Copilot's features in real-time during meetings and chats for actionable suggestions and summaries.

The course is structured to provide hands-on experience with Copilot, ensuring that you can apply the knowledge practically. You will engage with various features of Copilot, such as summarizing meetings, and crafting emails, which will enable you to streamline tasks and elevate your productivity and creativity.

By the end of this course, you will have the skills and knowledge to use Copilot effectively within Teams to enhance your productivity and creativity.

Generative AI & Workplace Productivity

Generative AI Approaches to Business Challenges

26-WB-006-CSOD

Field Of Study: Generative AI & Workplace Productivity

CPE Credits:

Level of Knowledge: New

This course is not CPE eligible.

An increasing number of businesses are turning to generative AI to address common challenges. In this course, generative AI product manager Colby Hawker will guide you on harnessing generative AI for real-world business solutions. Understand the different types of generative AI, its functionality, and its applications in content creation, personalizing customer experiences, data analysis, task automation, and knowledge management. The course also covers tools and resources to facilitate its implementation in business settings. Upon completion, you'll be equipped to address a variety of business challenges using generative AI. Learning Objectives Define generative AI and its advantages in business Describe various generative AI models and their uses Explain the basic principles of generative AI Identify challenges addressable with generative AI Use generative AI to address business issues Identify tools and resources for generative AI implementation.

Generative AI Prompt Writing for Beginners

26-WB-007-CSOD

Field Of Study: Generative AI & Workplace Productivity

CPE Credits:

Level of Knowledge: New

This course is not CPE eligible.

Unleash the power of generative AI in content creation by mastering prompt writing with Forrest Johnson. In this beginner-friendly course, Forrest introduces the fundamentals of generative AI and its applications in writing. Through hands-on exercises, you'll learn how to craft effective prompts that elicit high-quality responses from AI. Forrest also explores creative approaches for prompt writing, helping you achieve varied and innovative results. By the end of this course, you'll be proficient in using generative AI for content creation, and you'll have the tools to produce engaging and diverse written material. Learning Objectives Understand prompt writing for AI Craft effective AI prompts Delegate tasks to generative AI Conduct chatbot interview.

Google Gemini in Gmail

26-WB-008-CSOD

Field Of Study: Generative AI & Workplace Productivity

CPE Credits:

Level of Knowledge: New

Discover the transformative power of Google Gemini in Gmail and revolutionize your email workflow! This comprehensive video course is designed to guide you through leveraging Gemini's AI capabilities to effortlessly write, refine, and manage your emails. In this course, you will learn how to harness Gemini's AI to generate high-quality emails from scratch, saving you valuable time and energy. No more staring at a blank screen, wondering how to start your message. With Gemini, you can create professional and engaging emails in a matter of minutes. The course also covers smart refinement techniques, allowing you to instantly enhance your existing drafts with Gemini's suggestions for improved clarity, tone, and conciseness. Say goodbye to awkward phrasing and unclear messages. Gemini's AI will help you polish your emails to perfection. Additionally, you will learn how to craft personalized responses with Gemini's help, ensuring your messages resonate with recipients. Whether you're replying to a colleague, a client, or a friend, Gemini's AI will assist you in creating tailored replies that hit the right note every time. The course also delves into streamlined organization, teaching you how to utilize Gemini's intelligent features to categorize, prioritize, and manage your inbox efficiently. No more feeling overwhelmed by a cluttered inbox. With Gemini, you can stay on top of your emails and maintain a well-organized communication system. Whether you're a professional seeking to boost productivity or an individual looking to simplify your personal communication, this course will empower you to unlock the full potential of Google Gemini in Gmail. Learning Objectives Generate high-quality emails from scratch using Gemini's AI-powered tools, saving time and effort in your daily communication. Refine existing drafts with Gemini's suggestions, improving clarity, tone, and conciseness for more effective emails. Craft personalized responses to emails with Gemini's assistance, ensuring your replies are tailored to each recipient. Organize your inbox efficiently by leveraging Gemini's intelligent features to categorize, prioritize, and manage emails. Apply Gemini's capabilities to various email scenarios, whether professional or personal, to enhance your overall email experience. About the Experts Maddie Roth Maddie has a Bachelors of Fine Arts in Theater from Salem State University. Her theater background brought her into the talent development field and has furthered her love for helping people to refine and learn new skills. In her free time Maddie enjoys going to the theater, playing piano or guitar and hanging with her cat, Scout.

How bad data keeps us from good AI | Mainak Mazumdar

26-WB-009-CSOD

Field Of Study: Generative AI & Workplace Productivity

CPE Credits:

Level of Knowledge: New

The future economy won't be built by people and factories, but by algorithms and artificial intelligence, says data scientist Mainak Mazumdar. But what happens when these algorithms get trained on biased data? Drawing on examples from Shanghai to New York City, Mazumdar shows how less-than-quality data leads to AI that makes wrong decisions and predictions -- and reveals three infrastructural resets needed to make ethical AI possible.

The Glossary: Artificial Intelligence

26-WB-010-CSOD

Field Of Study: Generative AI & Workplace Productivity

CPE Credits:

Level of Knowledge: New

Artificial intelligence is a technology that uses data and statistics to mimic human intelligence. Learn more about artificial intelligence in this course, which is part of The Glossary.

Generative AI & Workplace Productivity

The Glossary: Machine Learning

26-WB-011-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

Machine learning might sound intricate, but you interact with it every day. Explore different examples of machine learning to understand what it is. This lesson is a part of The Glossary.

The Glossary: Prompt Engineering

26-WB-012-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

Prompt Engineering is the study and practice of getting the results you want from AI tools. Learn more about prompt engineering in this course, which is part of The Glossary.

Understanding and Avoiding Bias and Discrimination Within AI Tools

26-WB-013-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

This course is not CPE eligible.

Are you interested in better understanding AI and its potential drawbacks? This lesson's for you.

In our digital world, artificial intelligence (AI) plays a vital role in various aspects of our lives, from everyday recommendations to critical professional applications. However, bias exists within these AI systems, which can inadvertently perpetuate discrimination inherited from their training data.

The lesson explores the mechanics of AI bias and explains how AI systems can maintain systemic prejudice. It emphasises the importance of recognising instances of AI bias, understanding the underlying mechanisms, and implementing practical strategies to mitigate inequity and promote fairness.

By the end of this lesson, you'll have the knowledge and tools to identify, understand, and address bias and discrimination within AI tools and feel confident to navigate an AI-powered future.

Learning Objectives

Recognise instances of AI bias and discrimination in various contexts, including professional settings.

Establish how AI systems inherit and perpetuate biases and examine the role of training data and pattern recognition.

Examine practical tips and strategies to address AI bias and discrimination.

Use ChatGPT to Support Your Work

26-WB-014-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

There's been a lot of talk about artificial intelligence tools recently, with ChatGPT being one of the most exciting among them. ChatGPT can be useful in the workplace if it's used in the right way; it can help you generate ideas, check your writing and code, generate potential sources for further research, and much more. Explore what ChatGPT is, how it works, and how you can use it to the best of its ability—while being mindful of its weaknesses.

Objectives:

- Understand how ChatGPT works
- Use ChatGPT effectively and strategically to support your work
- Navigate ChatGPT's weaknesses

When Should I Use Gen AI?

26-WB-015-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

Gen AI can be a powerful assistant for getting written tasks done efficiently and effectively — with some caveats about careful use. If it's so powerful, why don't we just use it for everything? Discover when it's a good idea to use Gen AI, when it's safe to use it, and when you might be better off using something else.

Course Objectives:

- Identify the best opportunities for you to use Gen AI in your work
- Implement quick tips for leveraging Gen AI's strengths
- Identify your work tasks that are better supported by other sources than Gen AI

Writing with AI: Microlearning Bundle

26-WB-016-CSOD

Field Of Study: [Generative AI & Workplace Productivity](#)

CPE Credits:

Level of Knowledge: [New](#)

Grovo's "Writing with AI" program is designed for the modern workplace. It's centered around how employees can incorporate generative AI, particularly AI chatbots, into the writing process to enhance productivity and creativity. It reminds learners that AI is meant to aid with work and is just a starting point for learners to complete their work. With this balanced approach, the program teaches how to effectively work with AI, recognizing its strengths and limitations.

Microlearning courses in this bundle:

- What is an AI Chatbot?
- How to Fact Check AI Chatbots
- Use AI to Explain While Researching
- Use AI to Compare While Researching
- Brainstorm Ideas with AI
- Refine Brainstorm Ideas with AI
- Outline with AI
- Write First Drafts with AI
- Edit with AI
- Prepare Presentations with AI
- Practice Presenting with AI

Information Technology

ChatGPT Writes Things, But Is It Right for You

25-WB-282-CL

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Updated

Although the concept of artificial intelligence (AI) dates back to the 1950s, it took until 2023 for a wave of AI tools to crash onto the scene. The leader of the pack currently seems to be ChatGPT, and since it was released to the public, people have been playing with it for fun and experimenting with it for work purposes. Some attempts to deploy ChatGPT and other AI tools are obviously destined for failure or silliness, while others bring up even more questions. The best attempts, however, will lead to much-needed efficiency improvements. In this course, we will share foundational knowledge about AI and explore this new wave of AI tools to help you understand how AI will impact the future of your practice, your clients, and maybe your life.

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

- Recognize vocabulary, common uses, and a basic set of potential benefits from and drawbacks to using generative AI;
- Determine when and how to use generative AI in professional projects and settings; and
- Understand the evolution of generative AI and the differences between what is actually new and what is more established technology.

Common Controls that Mitigate Cyberattack Risk

26-NA-022-CL

Field Of Study: Information Technology

CPE Credits: 0.20

Level of Knowledge: Updated

Staying secure in today's digital landscape requires vigilance and a layered defense strategy. This short course gives an overview of common preventive, detective, and corrective controls to mitigate the risk of cyberattacks for an organization.

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

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

- Recognize some common preventive, detective, and corrective controls that mitigate the risk of cyberattacks for an organization.

Common Digital Data Collection Methods

23-NA-021-CL

Field Of Study: Information Technology

CPE Credits: 0.20

Level of Knowledge: Overview

Data collection is an important part of the research process and digital data collection has become increasingly popular in recent years due to the many advantages it offers over traditional paper-based data collection methods. This short course gives an overview of some common digital data collection methods.

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

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

- discuss some common digital data collection methods.

Components of IT Infrastructure

23-WB-271-CL

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Overview

Information technology plays a vital role in today's wireless world. Simply put, the work of most organizations would slow to a crawl without functioning IT systems. A well-designed and maintained IT infrastructure is crucial for the efficient functioning of an organization, enabling seamless communication, data processing, storage, and access to information. It supports business operations, enhances productivity, facilitates collaboration, and enables the implementation of new technologies and applications. Therefore, auditors must understand their client's IT infrastructure to successfully audit its structure. This course provides a basic overview of the key components of the IT infrastructure.

This overview-level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- describe an IT infrastructure and its key components.

Data Backup Basics

23-WB-273-CL

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

In an increasingly digitized business landscape, data backup is critical for the survival of an organization. Data backup is the practice of copying data from a primary to a secondary location, to protect it in case of a disaster, accident, or malicious action. This process is pivotal to a successful disaster recovery plan. This short course gives an overview of the data backup process.

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

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

- discuss the relevance and steps of data backup.

Doing Business in the Cloud

26-WB-100-CL

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Updated

The cloud is not hype. It is how a lot of business gets done. This course breaks down what cloud computing really means, how organizations use it in everyday operations, and what to think about before choosing cloud-based solutions. It covers the upside, the tradeoffs, and the practical decisions behind doing business in the cloud.

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

- Identify key cloud computing concepts, service models, and deployment approaches, and recognize how cloud computing differs from traditional information technology, and
- Evaluate the business uses, benefits, risks, and vendor considerations associated with cloud computing, including practical issues related to security, portability, and decision-making.

Information Technology

Future of Finance: The Path to your AI Operating System

26-WB-104-WC

Field Of Study: Information Technology

CPE Credits: 1

Level of Knowledge: New

The finance function is undergoing a profound transformation—from a traditional back office role to becoming the strategic nerve center of the modern enterprise. This course discusses a variety of topics including:

how AI is reshaping finance into a data-driven, connected ecosystem

how AI serves as the “great connector,” enabling integration across platforms and unlocking the full potential of enterprise data

the evolving talent landscape, the emergence of new roles, and proven strategies for driving successful adoption of AI within finance

how leaders should prepare their organization for the next era of intelligent finance.

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

- Identify how AI acts as the primary interaction point for finance and creates a unified enterprise platform.

Note: This course is based on a live webcast that took place on January 22, 2026.

It references data and sources that were available at the time of development.

Please visit the CFO Real Insights website for updates on this topic.

How OpenAI is Using Agents in Accounting and Finance

26-PCS-704

Field Of Study: Information Technology

CPE Credits: 1

Level of Knowledge: New

How is AI really being used in accounting and finance? We went directly to the source for answers! In this course, we welcome Alex Gee, Head of Financial Integrity at OpenAI, who pulls back the curtain to show how the company behind ChatGPT is actively deploying its own technology to transform its finance and accounting. Tune in to see demos of these real-world use cases in action.

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

- Evaluate how AI and autonomous agents can be applied in finance to automate routine tasks and enable more strategic decision-making.

Note: This course is based on a podcast that was recorded in March 2026. It references data and sources that were available at the time of development.

Please visit the Financial Reporting View website for the most up-to-date guidance and insights.

Internet of Things – Marketplace Trends

20-WB-304

Field Of Study: Information Technology

CPE Credits: 1.50

Level of Knowledge: Basic

This course provides an overview of the Internet of Things (IoT) marketplace trends. In particular, this course presents a high-level overview of what IoT is, why it is significant, and potential applications within corporate environments.

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

- define the Internet of Things (IoT)
- identify the technologies required to deliver IoT
- identify opportunities for organizations to leverage IoT
- recognize IoT use cases
- identify IoT-related risks.

IT Fundamentals Chapter 1: An Introduction to IT

20-WB-710

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- recognize the impact of IT on business
- explain how these concepts influence technology risks.
- This course is the first of three courses that make up the IT Fundamentals series.
- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems

20-WB-711

Field Of Study: Information Technology

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

- define what applications, databases, and operating systems are and how they are used
- explain how these concepts influence the risks to consider.
- This course is the second of three courses that make up the IT Fundamentals series.
- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 3: Connectivity and Networking describes basic concepts related to connectivity and networking, as well as the risk considerations and impact on the business.

IT Fundamentals Chapter 3: Connectivity and Networking

20-WB-712

Field Of Study: Information Technology

CPE Credits: 0.50

Level of Knowledge: Basic

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

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

- define basic concepts related to connectivity and networking
- identify risk considerations and the impact on the business.
- This course is the third of three courses that make up the IT Fundamentals series.
- IT Fundamentals Chapter 1: An Introduction to IT provides an overview of how technology works in a corporate environment and how it can create risks for businesses.
- IT Fundamentals Chapter 2: Applications, Databases, and Operating Systems defines what applications, databases, and operating systems are, how they are used within corporate environments, and how these concepts influence the risks we expect to find.

Information Technology

Using AI to Detect Potential Wrongdoing

24-NA-024-CL

Field Of Study: Information Technology

CPE Credits: 0.20

Level of Knowledge: Overview

The use of AI for detecting potential wrongdoing, flagging high-risk business activities, and monitoring compliance to identify possible violations is an emerging field with both benefits and risks that need to be carefully considered. This short course gives an overview of how AI can be used to detect potential wrongdoing.

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

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

- identify benefits and risks associated with the use of AI systems in detecting potential wrongdoings.
-

What are the Stages of Cyberattacks

24-NA-023-CL

Field Of Study: Information Technology

CPE Credits: 0.20

Level of Knowledge: Overview

Cyberattacks are malicious attempts to harm computer systems, networks, or devices. They can be launched by individuals or groups with various goals, from stealing data to causing disruption. By understanding the stages of cyberattacks, organizations can implement security measures at each step to make it harder for attackers to succeed. This short course gives an overview of the common stages of cyberattacks.

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

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

- identify the common stages of a cyberattack.
-

Management Services

ESG and Internal Controls

21-WB-118-WC

Field Of Study: Management Services

CPE Credits: 1.50

Level of Knowledge: Basic

Over the past year, there has been increased focus on Environmental, Social & Governance (ESG) issues. As investors and rating agencies are demanding ESG reporting, the SEC and other agencies are focusing on the accuracy and transparency of disclosures as companies report on their ESG policies and practices.

There are some very clear parallels to SOX programs that companies would do well to consider as they develop internal controls related to ESG measurement and disclosure.

This course explores these similarities in light of the evolving role that internal control functions will play in the development of an organization's ESG strategy. Topics include:

- what ESG is and why it is now important to the risk function
- the changing ESG regulatory environment
- implementation approach
- internal control considerations
- example of ESG disclosures.

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

- define the internal control considerations that factor into the development of an organization's ESG strategy.

Note: This course is based on a live webcast that took place on September 23, 2021.

Payments 101

20-WB-301

Field Of Study: Management Services

CPE Credits: 0.50

Level of Knowledge: Basic

This course provides a foundational understanding of the core elements of payments, how payments are defined in the marketplace, and why they are important to financial institutions.

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

- identify basic elements, and types, of payments in today's business environment
 - recognize various lenses to consider payment challenges faced by organizations
 - recognize the impact of payments on an organization's bottom line
 - recognize some of the most critical focus areas in the payments industry.
-

ESG Fundamentals: Setting ESG Strategy

22-WB-402

Field Of Study: Management Services (Advisory Services)

CPE Credits: 1.00

Level of Knowledge: Intermediate

For more than two decades, companies have come under increasing pressure to incorporate ESG goals in their business. An increasing body of evidence indicates that companies can both do good and do well financially, which is contributing to a record number of companies setting out on their own "ESG journeys". The first step in an ESG journey is to level set and develop your strategy. In this course you will learn the key considerations in identifying your material ESG issues, including the basics of conducting materiality and maturity assessments on your journey to improve ESG performance.

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

- identify the stages of setting an ESG strategy
 - define key considerations in conducting maturity and materiality assessments
 - recognize the benefits of developing a roadmap to achieve ESG goals.
-

Personal Development

Active Listening with Empathy

25-WB-294-CL

Field Of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

Are you interested in taking your active listening skills and relationships to a new level? Empathic listening is a structured listening and questioning technique that allows you to develop and enhance relationships with a stronger understanding of what is being conveyed, both intellectually and emotionally. Lending a sympathetic ear to your colleagues and clients can allow you to connect with them in a whole new way. Creating the experience of others 'being heard' develops trust, loyalty and respect and is a skill that every trusted advisor needs.

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

- describe empathy and how it is used in the practice of active listening
- identify specific empathic active listening skills to apply in your day-to-day interactions
- describe empathic active listening as a leadership competency.

Best Practices for Working from Home

26-WB-319-CL

Field Of Study: Personal Development

CPE Credits: 1

Level of Knowledge: New

Working remotely has become a common practice in many American companies. The ability to have team members work from home provides companies with many advantages such as an expanded talent pool for filling open positions, decreased overhead costs for real estate, and increased employee satisfaction. Recent world events have made it even more important that companies embrace this working model where possible. This course will explore some best practices for working from home as well as some best practices for managing a virtual team.

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

- Identify best practices for working from home, and
- Recognize best practices for managing a virtual team.

Closing the IT Skill Gap for Accounting and Auditing Professions

23-NA-017-CL

Field Of Study: Personal Development

CPE Credits: 0.20

Level of Knowledge: Overview

Technology and data analytics are key components of modern accounting. CPAs need to adjust and acquire the skills and competencies the practice of accounting and auditing requires today and will require in the future. Because information technology has saturated all industries, learning more can promote personal development and help CPAs better assist their clients. One way to identify skill gaps in this area would be to conduct a skill gap analysis within their workforce. Once the gaps have been identified, a plan can be formed to close the skill disparity.

This overview-level course provides a general review of this topic from a broad perspective. This course is appropriate for the professional at any organizational level.

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

- discuss the relevance of a skill gap analysis for information systems and controls.

Delegating to Financial Employees

26-WB-119-CL

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Updated

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

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

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

- Recognize the reasons many managers fail to delegate,
- Determine the strategies for delegating to employees, and
- Identify when to provide feedback to the employee.

Email Etiquette for Tax and Accounting Professionals

26-WB-323-CL

Field Of Study: Personal Development

CPE Credits: 1

Level of Knowledge: New

You can run an entire conversation in a DM, but work doesn't always happen that way. Email still shows up when things matter: decisions, approvals, follow-ups, client communication, and anything that needs to be clear, documented, and professional. If email feels awkward, confusing, or easy to mess up, you're not alone.

This course breaks down how email actually works in the workplace: what to say, how to say it, and when it's the right tool versus chat or DMs. You'll learn how to write messages that get responses, follow up without sounding pushy, handle group emails and reply chains, and communicate confidently with managers and clients. We'll also cover why things like tone, timing, and confidentiality matter more in email than in instant messaging. Think of this as a practical guide to using email without overthinking it, and without accidentally creating problems you didn't mean to.

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

- Identify the components of a professional and compliant email,
- apply tone, clarity, and structure best practices to business communication,
- Recognize email pitfalls and risk areas specific to tax/accounting work, and
- Utilize email as a tool for effective client management and regulatory communication.

Essential Coaching Skills

25-WB-240-CL

Field Of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Updated

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

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

- Recognize the benefits of coaching, and
- Identify effective questioning skills and describe how they are used during a coaching session.

Personal Development

Meetings that Matter

23-WB-002-CL

Field Of Study: Personal Development

CPE Credits: 1.00

Level of Knowledge: Basic

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

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

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

Moral Leadership and Character Development

23-WB-224-TR

Field Of Study: Personal Development

CPE Credits: 7.00

Level of Knowledge: Basic

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

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

- describe moral character
 - understand character development
 - identify ways to measure and predict dishonesty
 - analyze the impact of moral leadership
 - explain morality in organizations.
-

Negotiating Skills for CPAs

25-WB-013-CL

Field Of Study: Personal Development

CPE Credits: 2.00

Level of Knowledge: Updated

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

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

- Identify behavioral models for conflict situation,
 - Recognize basic negotiating principles,
 - Recognize BATNA, and
 - Recognize types of effective and useful questions.
-

Regulatory Ethics

2022 Ethics for Tennessee CPAs

22-WB-228-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

2022 Ethics for Tennessee CPAs has been created solely from materials provided by the Tennessee Accountancy Board. This course designed to meet the biennial ethics requirement for Tennessee CPAs renewing their licenses. The course covers topics prescribed by the Tennessee Accountancy Board in their state-specific ethics outline and course materials. In addition to meeting the Accountancy Board requirements, this course is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as giving guidance on the laws, rules, and regulations that govern the CPA profession as well as the practical application of these rules in the daily operation of their businesses.

NOTE: This course is good through 03/31/2023 and must be completed by that date.

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

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

2024 Ethics for Tennessee CPAs

24-WB-260-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

2024 Ethics for Tennessee CPAs has been created solely from materials provided by the Tennessee Accountancy Board. This course designed to meet the biennial ethics requirement for Tennessee CPAs renewing their licenses. The course covers topics prescribed by the Tennessee Accountancy Board in their state-specific ethics outline and course materials. In addition to meeting the Accountancy Board requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas as well as giving guidance on the laws, rules, and regulations that govern the CPA profession as well as the practical application of these rules in the daily operation of their businesses. NOTE: This course is good through 04/30/2025 and must be completed by that date.

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

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

2024 Ethics for Washington CPAs

24-WB-205-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

2024 Ethics for Washington CPAs is designed to meet the triennial ethics requirement for Washington CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity, as well as the Washington State Board of Accountancy Laws, Rules, and Board Policies. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. IMPORTANT NOTE: This course must be completed by 12/31/2024.

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

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

2025 Ethics for Washington CPAs

25-WB-205-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

2025 Ethics for Washington CPAs is designed to meet the triennial ethics requirement for Washington CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity, as well as the Washington State Board of Accountancy Laws, Rules, and Board Policies. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. IMPORTANT NOTE: This course must be completed by 12/31/2025.

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

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

2026 Ethics for Louisiana CPAs

26-WB-206-CL

Field Of Study: Regulatory Ethics

CPE Credits: 3

Level of Knowledge: New

2026 Ethics for Louisiana CPAs is designed to meet the ethics requirement for Louisiana CPAs renewing their licenses. This course begins with a presentation of ethics and ethical reasoning, designed to help participants better understand the impact ethics and ethical reasoning has on their personal life and professional career. The next section of the course material focuses on the Louisiana Rules of Professional Conduct. The final section of the course is a presentation of the AICPA Code of Professional Conduct. IMPORTANT NOTE: This course has been approved by the Louisiana State Board of Certified Public Accountants for the 2026 reporting period.

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

- Analyze the ethical responsibilities of CPAs by examining the importance of honesty, professional judgment, and accountability;
- Recognize and apply the Louisiana Board of CPA's state-specific rules and regulations, and compare them to the AICPA Code of Professional Conduct; and
- Analyze how the AICPA Code of Professional Conduct, related standards, regulatory developments, and recent enforcement actions shape ethical responsibilities of CPAs.

Regulatory Ethics

2026 Ethics for Tennessee CPAs

26-WB-206-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2

Level of Knowledge: Updated

2026 Ethics for Tennessee CPAs has been created solely from materials provided by the Tennessee Accountancy Board. This course designed to meet the biennial ethics requirement for Tennessee CPAs renewing their licenses. The course covers topics prescribed by the Tennessee Accountancy Board in their state-specific ethics outline and course materials. In addition to meeting the Accountancy Board requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas as well as giving guidance on the laws, rules, and regulations that govern the CPA profession as well as the practical application of these rules in the daily operation of their businesses.

NOTE: This course is good through 04/30/2027 and must be completed by that date.

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

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

2026 Ethics for Washington CPAs

26-WB-205-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4

Level of Knowledge: New

2026 Ethics for Washington CPAs is designed to meet the triennial ethics requirement for Washington CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity, as well as the Washington State Board of Accountancy Laws, Rules, and Board Policies. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. IMPORTANT NOTE: This course must be completed by 12/31/2026.

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

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

2026 VA-Approved Virginia Ethics

26-WB-001-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2

Level of Knowledge: New

This course must be completed by January 31, 2027. 2026 VBOA-Approved Virginia Ethics is designed to meet the annual ethics requirement for Virginia CPAs renewing their licenses. In addition to meeting the VBOA requirements, this course is designed to update CPAs on regulatory developments, provide guidance regarding the relevance of those laws, rules, and regulations for their areas of interest and/or practice, and provoke thought and discussion among CPAs on the role and practical application of ethics within the profession. IMPORTANT NOTE: The VBOA video on page 5 of this course is required viewing; to successfully complete this course, you must watch this video.

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

- Identify and apply the key concepts emphasized in the 2026 VBOA video, including CPA mobility and new licensing requirements, CPE compliance tips and tricks, and firm licensing;
- Explain why we study ethics;
- Recognize trends and hot topics;
- Recognize the profession's standards setters and regulatory bodies;
- Recall recent proposed changes and initiatives;
- Recognize rules and regulations that guide the profession in the state of Virginia; and
- Discuss ethical considerations impacting CPAs.

A CPA's Guidebook for Ethical Behavior for Texas CPAs

24-WB-218-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

A CPA is challenged in today's work world to not only serve their client or employer but to also protect the public interest by ensuring that there is transparency in financial reporting or there is fair administration of the tax laws. In balancing the two interests, a CPA may find themselves in an ethical dilemma. This course covers basic ethical frameworks as well as specific rules governing CPA practice and responsibilities. The course concludes with a section on how a CPA can put their ethics into action.

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

- recall and convey the intent of the Rules of Professional Conduct in the performance of professional accounting services/work
- demonstrate how to apply ethical judgment in interpreting the rules, and determine public interest which should be placed ahead of self-interest
- explain the Rules of Professional Conduct and their implications for persons in a variety of practice types, including: (a) CPAs in client practice of public accountancy who perform attest and nonattest services per Code Section 501.52; (b) CPAs employed in industry who provide internal accounting and auditing services; and (c) CPAs employed in education or in government accounting or auditing.

Regulatory Ethics

California Rules and Regulations

26-WB-207-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Updated

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

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

- Identify important aspects of the California Code of Regulations.

CPAs and Independence

25-WB-257-CL

Field Of Study: Regulatory Ethics

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

- discuss the implications of independence for the CPA.

Ethics – Acts Discreditable

25-WB-254-CL

Field Of Study: Regulatory Ethics

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

- discuss the implications of acts discreditable for the CPA.

Ethics – AICPA Code of Conduct Overview

25-WB-258-CL

Field Of Study: Regulatory Ethics

CPE Credits: 3.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct. The course covers the areas of independence, integrity, objectivity, general standards and adherence to GAAP. This course has been designed specifically to meet the ethics requirements for RENEWING CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Arkansas and Wisconsin. SPECIAL NOTE PERTAINING TO ARKANSAS CPAs: Your requirements include a one-hour course that is offered ONLY by your state board and is NOT covered in this course.

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

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

Ethics – General Standards

25-WB-255-CL

Field Of Study: Regulatory Ethics

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

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

Ethics – General Standards and Acts Discreditable

25-WB-227-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

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

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

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

Regulatory Ethics

Ethics – Integrity and Objectivity

25-WB-256-CL

Field Of Study: Regulatory Ethics

CPE Credits: 1.00

Level of Knowledge: Overview

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

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

- discuss the implications of integrity and objectivity for the CPA.

Ethics for Accountants

26-WB-313-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2

Level of Knowledge: Updated

Are you ready to tackle the complex ethical challenges of today's fast-paced business world? Join our cutting-edge ethics webinar tailored specifically for CPAs. In this engaging session, you'll master the latest AICPA Code of Professional Conduct, unpack critical ethical standards from PCAOB/SEC, GAO, and IFAC, and learn to apply ethical theories to real-world scenarios you face daily.

By attending, you'll boost your professional integrity, enhance your decision-making skills, and protect yourself and your clients from ethical pitfalls. Don't just meet ethical standards – exceed them! This interactive experience transforms complex regulations into practical, actionable insights. Elevate your practice, enhance your reputation, and enroll now to navigate the ethical complexities of modern accounting with confidence and expertise.

By the end of this webinar you should be able to:

- Describe ethics guidance impacting CPAs that are members in public practice, members in business and other members;
- Explore ethical developments in specialty areas of ethics including SEC/PCAOB, GAO and IFAC; and
- Apply ethical guidelines and principles to a variety of everyday situations.

Ethics for California CPAs

25-WB-005-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for Connecticut CPAs

25-WB-209-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for CPAs

25-WB-006-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct. The course covers the areas of independence, integrity, objectivity, general standards, adherence to GAAP, and acts discreditable. This course has been designed specifically to meet the ethics requirements for RENEWING CPAs who are licensed by the Boards of Accountancy in the following states or jurisdictions: Alabama, Alaska, Colorado, District of Columbia, Georgia, Guam, Iowa, Idaho, Illinois, Indiana, Massachusetts, Maryland, Maine, Minnesota, Nebraska, New Mexico, Nevada, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, and West Virginia.

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

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

Ethics for CPAs and Tax Professionals

25-WB-204-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Regulatory Ethics

Ethics for Delaware CPAs

23-WB-210-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

This course has been approved by the Delaware State Board of Accountancy and must be completed by 6/30/2025. Ethics for Delaware CPAs is designed to meet the biennial ethics requirement for Delaware CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity, as well as the Delaware rules and regulations governing CPAs. In addition to meeting the State Board of Accountancy requirements, this course is designed to provide the CPA with a guide for identifying, evaluating, and dealing with ethical dilemmas, give guidance on the laws, rules, and regulations that govern the CPA profession, and examine the practical application of these rules in the daily operation of their businesses.

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

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

Ethics for Georgia CPAs

26-WB-285-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Updated

Ethics for Georgia CPAs is designed to meet the biennial ethics requirement for Georgia CPAs renewing their licenses. This interactive self-study course offers the CPA a good overview and refresher of the AICPA Code of Professional Conduct, covering the areas of independence, integrity, objectivity, general standards and adherence to GAAP. This course also covers the Georgia State Board of Accountancy rules, laws, and policies. In addition to meeting the State Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

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

- Discuss the AICPA Code of Professional Conduct and apply it to real life situations, and
- Discuss the Georgia State Board of Accountancy rules, laws, and policies, and apply them to real life situations

Ethics for Mississippi CPAs

24-WB-211-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

- discuss the AICPA Code of Professional Conduct
- apply the AICPA Code of Professional Conduct to real life situations
- discuss the Mississippi Public Accountancy Statutes and Rules and Regulations.

Ethics for New Hampshire CPAs

25-WB-212-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for New York CPAs

25-WB-003-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for Ohio CPAs

25-WB-213-CL

Field Of Study: Regulatory Ethics

CPE Credits: 3.00

Level of Knowledge: Overview

Ethics for Ohio CPAs is designed to meet the triennial ethics requirement for Ohio CPAs renewing their licenses. The course covers the areas of independence, integrity, and objectivity. In addition to meeting the Accountancy Board requirements, this course is designed to give guidance on the laws, rules and regulations that govern the CPA profession and on the practical application of these rules in the daily operation of their businesses.

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

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

Ethics for Tax Professionals

25-WB-226-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

This interactive self-study course is designed to help the tax professional understand the rules and regulations governing the tax profession and the practical application of these rules in the daily operation of their businesses. The course illustrates the compliance requirements of Treasury Department Circular 230 as it applies to Enrolled Agents, Registered Tax Return Preparers (RTRPs), CPAs, and attorneys in their practice before the Internal Revenue Service.

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

- discuss Treasury Department Circular No. 230, and
- apply Treasury Department Circular No. 230 to real life situations.

Regulatory Ethics

Ethics for Utah CPAs

25-WB-214-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for Vermont CPAs

25-WB-215-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

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

Ethics for Wyoming CPAs

24-WB-216-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Wyoming CPAs has been reviewed and approved by the Wyoming Board of Certified Public Accountants and is designed to meet the triennial ethics requirement for Wyoming CPAs renewing their licenses. In addition to covering the Wyoming Statutes and Board Rules and meeting the Wyoming Board's requirements, the course covers the areas of independence, integrity and objectivity, and it is designed to provide the CPA with a guide for identifying, evaluating and dealing with ethical dilemmas as well as giving guidance on the laws, rules and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

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

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

Independence, Integrity and Objectivity

25-WB-027-CL

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Overview

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

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

- discuss the implications of independence, integrity, and objectivity for the CPA

Oregon Rules and Regulations

26-WB-217-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Updated

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

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

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

Regulatory Ethics

Personal and Professional Ethics for Florida CPAs

23-WB-007-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Basic

This course has been approved by the Florida Board and it is good for the two-year period ending June 30, 2025. Personal and Professional Ethics for Florida CPAs is designed to meet the biennial ethics requirement for Florida CPAs renewing their licenses. In addition to meeting the Board of Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses. Ethical behavior involves more than mere knowledge of right and wrong. It also involves the motivation to alter inappropriate behavior. Thus, an ethics course is only as good as its potential to motivate participants to think about their behavior and make change to that behavior when necessary. The course begins with a presentation of ethics and ethical reasoning. This material is designed to help participants better understand the impact ethics and ethical reasoning have on their personal lives and professional careers. The course is also designed to help participants recognize the need to make a periodic assessment of their behavior.

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

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

Professional Ethics for Arizona CPAs

23-WB-219-TR

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

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

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

- identify key elements of the AICPA Code of Professional conduct involved in ethical decision-making
 - apply selected provisions of the Code including objectivity, due care, compliance with standards and competence
 - apply ethics standards to practical situations
 - apply the conceptual framework approach in the analysis and resolution of ethical dilemmas
 - fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.
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Professional Ethics for Arizona CPAs – 2 hours

23-WB-220-TR

Field Of Study: Regulatory Ethics

CPE Credits: 2.00

Level of Knowledge: Basic

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

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

- fulfill responsibilities described in the Arizona State Board and AICPA professional ethical standards.
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Professional Ethics for Hawaii CPAs

23-WB-221-CL

Field Of Study: Regulatory Ethics

CPE Credits: 4.00

Level of Knowledge: Overview

Ethics for Hawaii CPAs is designed to meet the biennial ethics CPE requirement for Hawaii CPAs renewing their licenses. The course covers the areas of independence, integrity and objectivity, general standards and Hawaii accountancy statutes and administrative rules. In addition to meeting the State Board of Public Accountancy requirements, this course is designed to give guidance on the laws, rules, and regulations that govern the CPA profession and the practical application of these rules in the daily operation of their businesses.

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

- discuss the AICPA Code of Professional Conduct
 - apply the AICPA Code of Professional Conduct to real live situations
 - discuss the Hawaii accountancy statutes and administrative rules
-

Specialized Knowledge

Cybersecurity: Foundational Concepts

22-WB-411

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

As technology evolves and rapidly changes the business environment, organizations need to make a continual effort to keep pace by embracing new technologies. And as organizations increasingly rely on these new technologies, they also need to be mindful of cybersecurity threats that could significantly impact the financials and reputation of the organization.

This course provides finance and accounting (F&A) professionals with foundational knowledge of cybersecurity standards and best practices used to protect the organization's assets. The roles and responsibilities of F&A professionals in cybersecurity are also discussed.

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

- apply cybersecurity concepts and terminology in everyday conversations
- describe the Cybersecurity Framework for best practices and a plan of action
- identify why it is crucial for F&A professionals to learn about cybersecurity.

This is the first of four courses that make up the Cybersecurity: Navigating the Digital Era series:

The second course in the series gives participants the big picture: cybersecurity governance strategic planning, organizational structure, the establishment of roles and responsibilities, integration with the enterprise architecture, and the documentation of security objectives in policies and guidance.

The third course in the series provides finance and accounting (F&A) professionals with an overview of cybersecurity incident response and disclosure requirements. Also discussed: the topic of incident response and how F&A professionals can contain and remediate the loss caused by cybersecurity incidents and improve future cybersecurity effectiveness.

The fourth course in the series gives finance and accounting professionals an overview of the different roles and responsibilities of management, regulators, and auditors in cybersecurity disclosure.

Cybersecurity: Governance and Risk Environment

22-WB-412

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

As cybersecurity threats increase, organizations find it necessary to establish new policies to monitor these risks. These policies then lead to redefined roles and responsibilities within the organization.

This course provides the big picture: cybersecurity governance strategic planning, organizational structure, the establishment of roles and responsibilities, integration with the enterprise architecture, and the documentation of security objectives in policies and guidance.

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

- identify roles and functions for cybersecurity governance and cybersecurity management
- describe finance and accounting professionals' responsibilities in cybersecurity management.

This is the second of four courses that make up the Cybersecurity: Navigating the Digital Era series:

The first course in the series provides finance and accounting professionals with foundational knowledge of cybersecurity standards and best practices used to protect the organization's assets.

The third course in the series provides finance and accounting (F&A) professionals with an overview of cybersecurity incident response and disclosure. Also discussed: the topic of incident response and how F&A professionals can contain and remediate the loss caused by cybersecurity incidents and improve future cybersecurity effectiveness.

The fourth course in the series gives finance and accounting professionals an overview of the different roles and responsibilities of management, regulators, and auditors in cybersecurity disclosure.

Cybersecurity: Planning Incident Responses

22-WB-413

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

As organizations increasingly rely on new technologies, stakeholders make a significant effort to understand the organization's cybersecurity issues and, thus, demand more information about cybersecurity risks and management.

This course provides finance and accounting (F&A) professionals with an overview of cybersecurity incident response and disclosure requirements. Also discussed: the topic of incident response and how F&A professionals can contain and remediate the loss caused by cybersecurity incidents and improve future cybersecurity effectiveness.

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

- describe the process of cybersecurity response planning
- identify the steps F&A professionals need to take in incident risk assessment, remediation, and analysis.

This is the third of four courses that make up the Cybersecurity: Navigating the Digital Era series:

The first course in the series provides finance and accounting professionals with foundational knowledge of cybersecurity standards and best practices used to protect the organization's assets.

The second course in the series gives participants the big picture: cybersecurity governance strategic planning, organizational structure, the establishment of roles and responsibilities, integration with the enterprise architecture, and the documentation of security objectives in policies and guidance.

The fourth course in the series gives finance and accounting professionals an overview of the different roles and responsibilities of management, regulators, and auditors in cybersecurity disclosure.

Cybersecurity: Uncovering Regulations and Reporting

22-WB-414

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

As organizations increasingly rely on new technologies, cybersecurity incidents rise. Regulators, including the U.S. Securities and Exchange Commission, require companies to report protocols and cybersecurity incidents promptly. Consequently, many organizations face challenges in the disclosure of these incidents.

This course gives finance and accounting (F&A) professionals an overview of the different roles and responsibilities of management, regulators, and auditors in cybersecurity disclosure. Cybersecurity's ESG impact and ESG risk management strategies are discussed specifically since cyber risk is the most immediate and financially material sustainability risk that organizations face today.

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

- identify the objectives of a cybersecurity risk management program
- list the key regulations and reporting frameworks, including ESG reporting frameworks, related to cybersecurity and consumer privacy.

This is the fourth of four courses that make up the Cybersecurity: Navigating the Digital Era series:

The first course in the series provides finance and accounting professionals with foundational knowledge of cybersecurity standards and best practices used to protect the organization's assets.

The second course in the series gives participants the big picture: cybersecurity governance strategic planning, organizational structure, the establishment of roles and responsibilities, integration with the enterprise architecture, and the documentation of security objectives in policies and guidance.

The third course in the series provides finance and accounting (F&A) professionals with an overview of cybersecurity incident response and disclosure requirements. Also discussed: the topic of incident response and how F&A professionals can contain and remediate the loss caused by cybersecurity incidents and improve future cybersecurity effectiveness.

Specialized Knowledge

Introduction to Anti-Money Laundering

20-WB-403

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

This course provides a background for an effective anti-money laundering (AML) and sanctions program. In particular, it presents the five pillars of the AML Program, industry best practices, and recent enforcement actions.

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

- recall what money laundering is, including the three stages of money laundering
- identify the AML regulatory landscape and regulatory requirements
- recognize the key elements of an effective AML compliance program
- recall the consequences of noncompliance with AML requirements.

Introduction to Securities Brokers and Dealers

24-WB-020-CL

Field Of Study: Specialized Knowledge

CPE Credits: 4.00

Level of Knowledge: Basic

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

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

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

Introduction to the Food and Beverage Industry

25-WB-017-CL

Field Of Study: Specialized Knowledge

CPE Credits: 6.00

Level of Knowledge: Intermediate

Dive deep into the dynamic world of the food and beverage industry with this comprehensive course designed to provide a thorough understanding of the sector's complexities. From uncovering key trends and growth drivers to navigating the evolving landscapes of marketing, distribution, and retail, this course covers it all. You'll gain insights into the role of the USDA, explore critical business practices, and learn essential industry terminology. Discover how products go to market, the influence of technology, and the power dynamics between retailers and manufacturers in a globalized economy. Finally, tackle critical topics like product liability, auditing challenges, and strategic planning, equipping yourself with the knowledge to excel in this ever-changing industry.

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

- recognize common marketing techniques used by the industry
- identify agencies that regulate food and beverage industries
- determine the new sources of competition in the industry
- associate unique food and beverage company issues with corresponding accounting and auditing standards.

Introduction to the Health Care Industry

24-WB-032-CL

Field Of Study: Specialized Knowledge

CPE Credits: 8.00

Level of Knowledge: Basic

Explore the various types of health care entities and the accounting and reporting for each type. Learn about the financial statements, identify the various revenue sources and special accounts specific to health care providers, examine the balance sheet and importance of patient receivables and settlement accounts, summarize the guidance and the effects of FASB ASC 606, Revenue from Contracts with Customers, understand audit considerations, as well as specifics about financial and operational analysis. A set of financial statements and footnotes for a sample hospital will illustrate the accounting and reporting practices discussed in this course. This basic level course is most beneficial to professionals new to this topic who may be at the staff or entry level in an organization but also for an experienced professional with limited exposure to this topic.

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

- discuss an overview of the health care organization, list characteristics of health care organizations
- identify revenues, expenses, gains, and other support for health care providers
- examine the balance sheet of health care providers
- account and report for continuing care retirement communities (CCRCs) and providers of prepaid health care services
- review financial and operational analysis
- identify audit considerations

Introduction to the Pharmaceutical Industry

23-WB-035-CL

Field Of Study: Specialized Knowledge

CPE Credits: 6.00

Level of Knowledge: Basic

Learn about the pharmaceutical industry, including a general background of the industry, how products are made and approved, and business risks specific to this sector. Also discussed are the manners in which technology and advanced product development methods are changing the way pharmaceuticals are developed. Further, this course presents the peculiarities to planning and conducting the audit of an entity in the pharmaceutical industry followed by tax planning issues.

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

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

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

Specialized Knowledge

The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the EU

23-CU-515-EA

Field Of Study: Specialized Knowledge

Level of Knowledge: Overview

This pathway focuses on how regulation impacts capital markets and sustainable finance; the evaluation of sustainability risks; and effective governance for sustainability. In addition, explore how the regulatory environment drives the evolution of nonfinancial reporting.

Courses in this pathway include:

Sustainable Finance and the Role of the Capital Markets in the EU (1.5 hrs)

Sustainability Oriented Risk Management and Corporate Governance (1.8 hrs)

ESG Regulatory Landscape in the EU (1.75 hrs)

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

- describe sustainable finance and the role of ESG regulations in the EU and the global financial market
- understand the challenges related to ESG data and the role of ESG ratings
- explain how ESG is integrated into investment strategies and how it impacts lending decisions
- explain sustainability risks and how they can be evaluated and managed
- describe the different levels of governance and the impact of effective governance for sustainability
- describe the role of governments in advancing sustainability and what businesses can do about it
- describe the importance of nonfinancial or sustainability reporting and how it evolved
- explain the nonfinancial reporting principles (e.g., materiality) and the tools and regulations that can help to build a report
- understand the potential of sustainability reporting.

The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the USA

23-CU-510-EA

Field Of Study: Specialized Knowledge

Level of Knowledge: Overview

This pathway focuses on how regulation impacts capital markets and sustainable finance; the evaluation of sustainability risks; and effective governance for sustainability. In addition, explore how the regulatory environment drives the evolution of nonfinancial reporting.

Courses in this pathway include:

Sustainable Finance and the Role of the Capital Markets in the USA (1.5 hrs)

Sustainability Oriented Risk Management and Corporate Governance (1.8 hrs)

ESG Regulatory Landscape in the USA (1.75 hrs)

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

- describe sustainable finance and the role of ESG regulations in the US and the global financial market
- understand the challenges related to ESG data and the role of ESG ratings
- explain how ESG is integrated into investment strategies and how it impacts lending decisions
- explain sustainability risks and how they can be evaluated and managed
- describe the different levels of governance and the impact of effective governance for sustainability
- describe the role of governments in advancing sustainability and what businesses can do about it
- describe the importance of nonfinancial or sustainability reporting and how it evolved
- explain the nonfinancial reporting principles (e.g., materiality) and the tools and regulations that can help to build a report
- understand the potential of sustainability reporting.

The KPMG ESG Academy Pathway: Climate Risk and Decarbonization

23-CU-520-EA

Field Of Study: Specialized Knowledge

Level of Knowledge: Overview

In this pathway, learn about the different types of climate risks and the role of businesses in decarbonizing the economy.

Courses in this pathway include:

Climate Risks (1.5 hrs)

Corporate Decarbonization Strategies (1.5 hrs)

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

- describe the different types of climate-related risks
- explain the regulatory and global governance context of climate risks
- describe how to access climate risks using scenario analysis
- describe the role of decarbonization in mitigating climate risks
- explain the importance of decarbonization of our global economies and the role of businesses in this matter
- describe the difference between carbon-neutral and net-zero and the frameworks that exist for such commitments
- describe how to develop a decarbonization plan
- explain the strategic options for corporations to decarbonize.

The KPMG ESG Academy Pathway: Corporate Sustainability Transformation

23-CU-505-EA

Field Of Study: Specialized Knowledge

Level of Knowledge: Overview

In this pathway, learn how to effectively manage a sustainable transformation, the role of a business case for sustainability, and the factors that make a business model sustainable. Also covered: how a business can transition to a circular economy.

Courses in this pathway include:

Development Towards Corporate Sustainable Management (1.25 hrs)

Transformation Towards Business Models for Sustainability (1.8 hrs)

Transition to a Circular Economy (1.25 hrs)

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

- describe how corporate strategy and sustainability can be linked and understand the business cases for sustainability
- describe the role of corporate culture and leadership in achieving sustainability
- understand the potential pitfalls while implementing sustainability and how to overcome them
- explain the role business models play in achieving sustainability
- describe the aspects that make a business model sustainable and their key patterns
- analyze business models for sustainability and describe the main challenges to overcome
- explain the key principles of a circular economy
- describe the need to transition to a circular economy
- explain how corporations can innovate to build circular business models.

Specialized Knowledge

The KPMG ESG Academy Pathway: State of the Planet and Its People 23-CU-500-EA

Field Of Study: Specialized Knowledge

Level of Knowledge: Overview

In this pathway, learn about the basic concept of planetary boundaries, the major drivers for change on the state of the planet, consequences of climate change and biodiversity loss, and the options for action we have left to secure a livable future. Also covered: key concepts related to social issues and human rights, as well as how a company operates, particularly for those doing business on a global scale.

Courses in this pathway include:

Natural Science Basics on Climate Change and Biodiversity (1.5 hrs)

Social Issues and Human Rights (2 hrs)

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

- explain the basic concept of the planetary boundaries and what is happening internationally to try to halt climate change and biodiversity loss
- describe the major drivers for change on the state of the planet
- describe the tipping points in the earth's system
- understand the consequences of climate change and biodiversity loss and the possible scenarios of sustainable development and bioeconomies in the future
- explain the aspects of reporting on the "S" pillar of ESG
- explain the various regulations with which companies must comply
- describe the strategies to address the "people" side of ESG, such as diversity, equity, inclusion, and belonging (DEIB)
- understand the new ways of working in a hybrid working model
- explain the impact on the various stakeholder groups involved in a global supply chain.

Understanding Greenhouse Gas (GHG) Emissions Scope 1, 2 and 3

23-CU-301

Field Of Study: Specialized Knowledge

CPE Credits: 2.00

Level of Knowledge: Basic

The Understanding Greenhouse Gas (GHG) Emissions – Scopes 1, 2 and 3 curriculum is designed to provide learners with an understanding of GHG emissions, how organizations contribute to climate change and how GHG inventories are developed. This curriculum includes six required microlearning courses and an exam.

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

- identify the seven main types of GHGs
- identify the three types of anthropogenic (human) activities that lead to GHG emissions
- recall the GHG classifications as published by Greenhouse Gas Protocol (GHGP)
- recognize the four types of scope 1 emissions (mobile, process, stationary and fugitive)
- identify the ways in which organizations produce scope 1 emissions
- identify opportunities for organizations to reduce scope 1 emissions
- list the four forms of scope 2 emissions (electricity, steam, heat and cooling)
- identify the differences between location-based and market-based emissions reporting
- identify the ways in which organizations produce scope 2 emissions
- list opportunities to reduce scope 2 emissions
- recall the 15 categories of scope 3 emissions
- recognize the time boundaries of the 15 categories of scope 3 emissions
- identify the ways in which organizations produce scope 3 emissions
- list opportunities to reduce scope 3 emissions
- list the five principles of GHG accounting and reporting
- identify the steps for creating a GHG inventory
- list the GHG emissions calculation components
- recall how to set GHG emissions targets and monitor GHG emissions data against set targets.

Using Infographics in Accounting Reports

23-WB-281-CL

Field Of Study: Specialized Knowledge

CPE Credits: 1.00

Level of Knowledge: Basic

Infographics are increasingly being used in business as a tool to present information and data to the intended user in a fast and clear manner. While infographics were traditionally associated with product marketing, they are now being used more widely in other areas of business, including accounting and finance. This course provides a look at how data visualization has evolved through different eras of civilization and is now used as infographics in business and accounting.

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

- recognize how data visualization has evolved through different eras of civilization and how it is now used as infographics in business
- recognize the trends in how annual reports have been presented over time and how different user groups of accounting and financial data can be reached with infographics
- identify the different tools available to create financial infographic data for annual reports.

Taxes

Controlled Foreign Corporation Qualification

24-WB-302

Field Of Study: Taxes

CPE Credits: 1.00

Level of Knowledge: Update

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

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

- determine when a U.S. person is a "US Shareholder" of a CFC
- determine when a foreign entity is a CFC
- identify the general consequences of being a U.S. shareholder of a CFC.

Note: This course references data and sources that were available at the time of development.

The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the EU

23-CU-515-EA

Level of Knowledge: Overview

This pathway focuses on how regulation impacts capital markets and sustainable finance; the evaluation of sustainability risks; and effective governance for sustainability. In addition, explore how the regulatory environment drives the evolution of nonfinancial reporting.

Courses in this pathway include:

Sustainable Finance and the Role of the Capital Markets in the EU (1.5 hrs)

Sustainability Oriented Risk Management and Corporate Governance (1.8 hrs)

ESG Regulatory Landscape in the EU (1.75 hrs)

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

- describe sustainable finance and the role of ESG regulations in the EU and the global financial market
- understand the challenges related to ESG data and the role of ESG ratings
- explain how ESG is integrated into investment strategies and how it impacts lending decisions
- explain sustainability risks and how they can be evaluated and managed
- describe the different levels of governance and the impact of effective governance for sustainability
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- describe the importance of nonfinancial or sustainability reporting and how it evolved
- explain the nonfinancial reporting principles (e.g., materiality) and the tools and regulations that can help to build a report
- understand the potential of sustainability reporting.

The KPMG ESG Academy Pathway: Capital Market, ESG Responsibility and Regulation in the USA

23-CU-510-EA

Level of Knowledge: Overview

This pathway focuses on how regulation impacts capital markets and sustainable finance; the evaluation of sustainability risks; and effective governance for sustainability. In addition, explore how the regulatory environment drives the evolution of nonfinancial reporting.

Courses in this pathway include:

Sustainable Finance and the Role of the Capital Markets in the USA (1.5 hrs)

Sustainability Oriented Risk Management and Corporate Governance (1.8 hrs)

ESG Regulatory Landscape in the USA (1.75 hrs)

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

- describe sustainable finance and the role of ESG regulations in the US and the global financial market
- understand the challenges related to ESG data and the role of ESG ratings
- explain how ESG is integrated into investment strategies and how it impacts lending decisions
- explain sustainability risks and how they can be evaluated and managed
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- understand the potential of sustainability reporting.

The KPMG ESG Academy Pathway: Climate Risk and Decarbonization

23-CU-520-EA

Level of Knowledge: Overview

In this pathway, learn about the different types of climate risks and the role of businesses in decarbonizing the economy.

Courses in this pathway include:

Climate Risks (1.5 hrs)

Corporate Decarbonization Strategies (1.5 hrs)

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

- describe the different types of climate-related risks
- explain the regulatory and global governance context of climate risks
- describe how to access climate risks using scenario analysis
- describe the role of decarbonization in mitigating climate risks
- explain the importance of decarbonization of our global economies and the role of businesses in this matter
- describe the difference between carbon-neutral and net-zero and the frameworks that exist for such commitments
- describe how to develop a decarbonization plan
- explain the strategic options for corporations to decarbonize.

Taxes

The KPMG ESG Academy Pathway: Corporate Sustainability Transformation 23-CU-505-EA

Level of Knowledge: Overview

In this pathway, learn how to effectively manage a sustainable transformation, the role of a business case for sustainability, and the factors that make a business model sustainable. Also covered: how a business can transition to a circular economy.

Courses in this pathway include:

Development Towards Corporate Sustainable Management (1.25 hrs)

Transformation Towards Business Models for Sustainability (1.8 hrs)

Transition to a Circular Economy (1.25 hrs)

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

- describe how corporate strategy and sustainability can be linked and understand the business cases for sustainability
 - describe the role of corporate culture and leadership in achieving sustainability
 - understand the potential pitfalls while implementing sustainability and how to overcome them
 - explain the role business models play in achieving sustainability
 - describe the aspects that make a business model sustainable and their key patterns
 - analyze business models for sustainability and describe the main challenges to overcome
 - explain the key principles of a circular economy
 - describe the need to transition to a circular economy
 - explain how corporations can innovate to build circular business models.
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The KPMG ESG Academy Pathway: State of the Planet and Its People 23-CU-500-EA

Level of Knowledge: Overview

In this pathway, learn about the basic concept of planetary boundaries, the major drivers for change on the state of the planet, consequences of climate change and biodiversity loss, and the options for action we have left to secure a livable future. Also covered: key concepts related to social issues and human rights, as well as how a company operates, particularly for those doing business on a global scale.

Courses in this pathway include:

Natural Science Basics on Climate Change and Biodiversity (1.5 hrs)

Social Issues and Human Rights (2 hrs)

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

- explain the basic concept of the planetary boundaries and what is happening internationally to try to halt climate change and biodiversity loss
 - describe the major drivers for change on the state of the planet
 - describe the tipping points in the earth's system
 - understand the consequences of climate change and biodiversity loss and the possible scenarios of sustainable development and bio-economies in the future
 - explain the aspects of reporting on the “S” pillar of ESG
 - explain the various regulations with which companies must comply
 - describe the strategies to address the “people” side of ESG, such as diversity, equity, inclusion, and belonging (DEIB)
 - understand the new ways of working in a hybrid working model
 - explain the impact on the various stakeholder groups involved in a global supply chain.
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