



ANNUAL SALES

LEARNING & DEVELOPMENT

# Course Catalogue 2012

South Africa

[kpmg.co.za](http://kpmg.co.za)



## Learning & Development

*KPMG's Learning & Development Business Unit is committed to the lifelong learning and personal development of our people and our clients.*

*We create an environment to challenge minds and where knowledge and skills can improve.*

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# Audit

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## Audit Committee Training on Accounting

### Course overview

KPMG's Audit Committee Training on Accounting provides insight into International Financial Reporting Standards (IFRS), specifically relevant to audit committee members.

This course provides high-level training for audit committee members on IFRS issues, including new standards and the application thereof.

### Who should attend

Audit committee members.

### Duration

2 hours quarterly.

### Investment

No charge.

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## Bespoke IFRS Training

### Course overview

Tailored International Financial Reporting Standards (IFRS) training to meet the request of the company.

### Who should attend

Chief financial officers and financial managers.

### Duration

On request.

### Investment

Depends on nature of request.

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## Companies Act/ King III Training

### Course overview

This course provides an overview of the main features of the new Companies Act and King III requirements.

This course can be separated to have individual sessions addressing only the Companies Act requirements and/or only the King III requirements.

### Who should attend

Directors, senior management, executive management.

### Duration

2 hours.

### Investment

TBA.

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## General IFRS Training

### Course overview

Seminars providing a detailed understanding of new financial reporting developments as well as topical issues found in practice.

This course will address recent developments and issues in the application of IFRS.

### Who should attend

Chief financial officers and financial managers.

### Duration

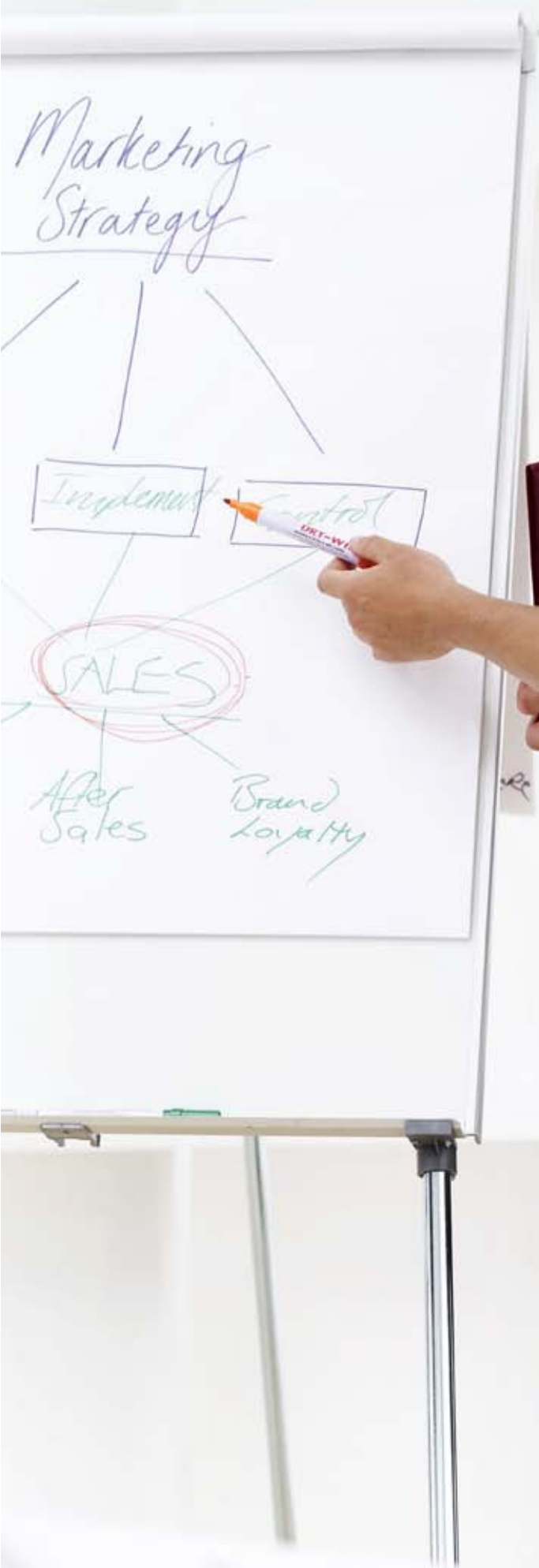
Johannesburg – 4 hours quarterly.

Durban, Cape Town and Port Elizabeth – 8 hours semi-annually.

### Investment

Johannesburg - R1 500 per participant

Durban, Cape Town and Port Elizabeth – TBA.



# Tax

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## VAT Basic Principles

### Course overview

The primary objective of this course is to create a better understanding of the legislative requirements amongst the delegates to increase their working knowledge in the day-to-day administration and accounting of VAT. This objective is best achieved by creating an awareness of the relevant provisions in the VAT Act, which governs the VAT treatment of transactions entered into.

Delegates are not only informed of the correct procedures to be followed but are also empowered to ascertain the correct VAT treatment to be followed in most eventualities. This will include a focus on general VAT rules, documentary requirements, adjustments, imports, exports and common VAT problems.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

4 to 5 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT Advanced Principles

### Course overview

The primary objective of this course is to create a deeper understanding of advanced VAT principles and includes (but may not be limited to) VAT on financial instruments, VAT time, value and deeming provisions, imported services, apportionment of input tax, direct attribution, legal structuring, cross border transactions, head office or treasury VAT, exports, inter-group transactions and loan accounts and agent versus principal VAT accounting.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT and Exports

### Course Overview

The primary objective of this course is to create a better understanding of the mechanics of VAT as it relates to exports, and includes (but may not be limited to) differentiating between direct and indirect exports, VAT time, value and deeming provisions – including documentary requirements, interpretation notes and special cases.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT at Associations not for Gain, Welfare Organisations and NGOs

### Course overview

The primary objective of this course is to create a better understanding of the mechanics of VAT as it relates to associations not for gain and welfare organisations and Non-Governmental Organisations (NGOs). This includes (but may not be limited to) VAT time, value and deeming provisions – including imported services; apportionment of input tax, direct attribution to taxable supplies, direct attribution to exempt supplies, legal structuring, cross border transactions and the treatment of grants made and received.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT and Municipalities

### Course overview

The primary objective of this course is to create a better understanding of the mechanics of VAT as it relates to municipalities and includes (but may not be limited to) VAT time, value and deeming provisions – including imported services, apportionment of input tax, direct attribution to taxable supplies, direct attribution to exempt supplies, legal structuring; cross border transactions and the treatment of grants made and received.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT and Long Term Insurance

### Course overview

The primary objective of this course is to create a better understanding of the mechanics of VAT in the long-term insurance industry and includes (but may not be limited to) VAT time, value and deeming provisions – including imported services, apportionment of input tax, direct attribution to taxable supplies, direct attribution to exempt supplies, legal structuring, cross border transactions and payments by re-insurers to insurers.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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## VAT and Short Term Insurance

### Course overview

The primary objective of this course is to create a better understanding of the mechanics of VAT in the short-term insurance industry and includes (but may not be limited to) VAT time, value and deeming provisions of claims and premiums, profit share, profit commission, re-insurance and commissions.

### Who should attend

Chief financial officers, accountants, debtor clerks and creditor clerks.

### Duration

3 to 4 hours.

### Investment

R1 500 per participant, minimum of 30 participants.

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# Advisory – Banking

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## Basel II Foundation

### Course overview

This interactive session serves as an introduction or refresher course on the principles of Basel II for banking personnel.

Topics covered include:

- An understanding of what drove the creation of the Basel II Accord and risk management in the context of today's market
- Details of the structure of the Accord and what it seeks to achieve
- Introducing the concepts and familiarising participants with the core concepts of the Pillar I risks
- Explaining ICAAP and Capital Management
- A holistic view of the Accord and how it all fits together
- Some experiential insight into Basel II implementation.

### Who should attend

Banking personnel who are:

- New to the risk management division,
- Those in need of a Basel II refresher
- Internal auditors

### Duration

One day.

### Investment

R 2 300 per participant (minimum of 10 and maximum of 25 participants per course). Discounts are available for multiple sessions.

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## Bespoke Basel II Training

### Course overview

Tailored Basel II training to meet the request of the company, which may include topics such as stress testing, risk appetite setting, risk modelling and capital planning.

### Who should attend

Finance professionals within the banking industry.

### Duration

On request.

### Investment

Depends on nature of request.



# Advisory - Forensic

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## Anti-Money Laundering

### Course overview

This course provides clarity on an individual's responsibilities regarding Anti-money Laundering as well as awareness and implementation of Anti-Money Laundering regulations.

### Who should attend

All employees, senior management and executive management.

### Duration

1 day.

### Investment

R28 800 per session.

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## Computer Forensic Principles

### Course overview

This course provides an understanding on how a company should respond to fraud when IT was used and raises awareness of fraud risks in the IT environment.

### Who should attend

Legal fraternity, IT security, internal audit, risk management and forensic departments.

### Duration

2 days.

### Investment

R60 000 per session.

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## Ethics Training

### Course overview

This course covers the concepts, principles and reasoning skills relating to business ethics, and encourages participants to recognise and respond to moral dilemmas in ethically sensitive and accountable ways. In doing this, the course helps organisations to build and sustain an ethical organisational culture, as prescribed in leading practice documents, including the Third King Report on Corporate Governance (2009).

### Who should attend

All employees. The course is tailored to the applicable employee or management level.

### Duration

1 day.

### Investment

TBA.

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## Foreign Corrupt Practises Act (FCPA) / Anti-Bribery and Corruption (ABC) Requirements

### Course overview

This course will provide an understanding of the FCPA and ABC requirements.

### Who should attend

All employees, senior management and executive management.

### Duration

1 day.

### Investment

R28 800 per session.

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## Fraud Awareness

### Course overview

Through this course, participants will learn how to perform a GAP analysis and identify potential improvements. The course will also assist staff to raise levels of awareness on fraud matters.

### Who should attend

Forensic and fraud departments, compliance and risk departments.

### Duration

1 day.

### Investment

R35 000 per session.

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## General Fraud Training

### Course overview

This course provides an understanding of fraud, corruption and ethics, as well as how to prevent, detect and respond to fraud. This will increase the general awareness regarding fraud and ethics.

### Who should attend

All employees, senior management and executive management.

### Duration

1 day.

### Investment

R20 000 per session.

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## Succeeding in Turbulent Times

### Course overview

This course will raise client awareness to the risk of fraud and potential mitigation measures.

### Who should attend

Senior management and executive management.

### Duration

2 hours.

### Investment

R7 500 per session.

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## Whistle-Blowing Awareness

### Course overview

This course will provide information on the KPMG Ethics Line.

### Who should attend

All employees.

### Duration

2 hours.

### Investment

R10 000 per session.

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# Advisory – Internal Audit

## Client Specific Internal Audit Methodology

### Course overview

This course will assist internal auditors to obtain a basic understanding and application of the client internal audit methodology.

This course is tailored to specific client needs.

### Who should attend

Internal auditors.

### Duration

4 days.

### Investment

R11 500 per participant, (Group discount will apply for groups exceeding 10 participants).

## Internal Audit Methodology

### Course overview

This course will assist internal auditors to obtain a basic understanding and application of the internal audit methodology.

This course is only provided to co-sourced internal audit clients of KPMG.

### Who should attend

Internal auditors.

### Duration

4 days.

### Investment

R10 350 per participant, (Group discount will apply for groups exceeding 10 participants).

## Risk Identification and Assessment ☆

### Course overview

This course will assist internal auditors to identify, assess and respond to risks.

### Who should attend

Internal auditors.

### Duration

1 day.

### Investment

R2 200 per participant, (Group discount will apply for groups exceeding 10 participants).

# Advisory – Insurance

## ST 2011 Workshop

### Course overview

This workshop deals with the challenges associated with completing the annual regulatory return for short-term insurers (“ST 2011”).

Topics covered include:

- The requirements of the Short-term Insurance Act, 1998 in so far as the completion of the ST 2011 return is concerned
- Practical guidance on the effective completion of the return
- Overview of how the capital adequacy requirements and solvency of a short-term insurer are determined in terms of the Short-term Insurance Act, 1998
- Changes made in the return during the year from the previous version
- Overview of the objective of each statement and the relationship between statements
- Areas of difficulty and practical solutions thereto.

### Who should attend

Accounting staff responsible for the completion of the ST 2011 return, as well as financial managers, public officers and directors ultimately responsible for the ST 2011 return.

### Duration

1 day.

### Investment

R2 833 per participant.

## LT 2011 Workshop

### Course overview

This workshop deals with the challenges associated with completing the annual regulatory return for long-term insurers (“LT 2011”).

Topics covered include:

- Requirements of the Long-term Insurance Act, 1998 in so far as the completion of the LT 2011 return is concerned
- Practical guidance on the effective completion of the return
- Overview of how the capital adequacy requirements and solvency of a long-term insurer are determined in terms of the Long-term Insurance Act, 1998
- Changes made in the return during the year from the previous version
- Overview of the objective of each statement and the relationship between statements
- Areas of difficulty and practical solutions thereto.

### Who should attend

Accounting staff responsible for the completion of the LT 2011 return, as well as financial managers, public officers and directors ultimately responsible for the LT 2011 return.

### Duration

1 day.

### Investment

R2 833 per participant.

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## Basic Short-term Insurance Workshop

### Course overview

This workshop serves as introduction for finance professionals new to the short-term industry as well as experienced industry professionals who wish to gain insight into the finance and reserving aspects. Particular attention is devoted to current developments within the market, principles applicable to reserving, basic accounting for short-term insurance contracts and the fundamentals of regulatory reporting.

Topics covered include:

- Insight into how short-term insurers prepare their financial results and report to the regulator
- The most recent changes in the industry including product development and market shares
- Principles when calculating the claims and unearned premium technical liabilities including the use of reinsurance
- Overview of how the financial soundness of an insurer is determined in terms of the Short-term Insurance Act, 1998
- Basic principles of taxation in the short-term industry.

### Who should attend

Finance professionals new to the short-term industry as well as experienced industry professionals who wish to gain insight into the finance and reserving aspects.

### Duration

1 day.

### Investment

R2 833 per participant.

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## Reinsurance Accounting Workshop

### Course overview

This workshop focuses on the complexities involved when accounting for reinsurance contracts and structures. It focuses on the accounting treatment from the perspective of the direct insurer as it relates to the treatment of sliding scale commissions, profit commissions, minimum deposit premiums, deposits withheld and “approved reinsurance” as defined in the Short-term Insurance Act, 1998. The workshop is made practical through the use of case studies.

Topics covered include:

- Industry trends in respect of reinsurance structures
- Frequently encountered difficulties when accounting for reinsurance contracts
- Accounting for basic reinsurance structures and how they affect claims recoveries
- Overview on how reinsurance contracts impact technical liabilities for financial reporting purposes
- Overview of what represents “approved reinsurance” in terms of the Short-term Insurance Act, 1998, and how it is applied in regulatory reporting
- Highlight commonly found control weaknesses in the reinsurance accounting environment including the importance of effectively reconciling reinsurance accounts to the balances reflected in the general ledger
- Discuss the accounting for the more complex profit commission clause found in reinsurance contracts including upfront commission payment/premium discounts.

### Who should attend

Finance professionals responsible for reinsurance accounting.

### Duration

Morning only.

### Investment

R1 807 per participant.

## Short-term Insurance Financial Management Annual Update

### Course overview

This annual update addresses developments in the past year in the financial and regulatory reporting environment as they relate to short-term insurers.

Topics covered include:

- Current and future business, accounting, taxation and regulatory developments within the short-term insurance industry
- Frequently encountered difficulties faced by finance departments
- Recent changes in the industry, including an overview of the interim financial results at 30 June 2011 reported by the listed short-term insurers
- Latest tax developments and tax treatments in the short-term insurance industry
- Overview on the Companies Act, 2008, and related regulations
- Risk management trends applicable to the industry.

### Who should attend

Financial directors and managers as well as audit committee members within the short-term insurance industry.

### Duration

1 day.

### Investment

R2 833 per participant.

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## Long-term Insurance Financial Management Annual Update

### Course overview

This one-day annual update addresses developments in the past year in the financial and regulatory reporting environment as they relate to long-term insurers.

Topics covered include:

- Future business, accounting, taxation and regulatory developments within the life insurance industry
- Frequently encountered difficulties by finance professionals in the life insurance industry
- Recent developments in the industry including an overview of the 30 June 2011 interim financial results reported by listed insurers
- Latest tax developments and tax treatments in the long-term insurance industry
- Overview of the Companies Act, 2008, and related regulations
- Risk management trends applicable to the industry.

### Who should attend

Financial directors and managers as well as audit committee members active within the long-term insurance industry.

### Duration

1 day.

### Investment

R2 833 per participant.

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## Four Funds Taxation Workshop ☆ □

### Course overview

This workshop considers the technical aspects involved when calculating taxation based on the four funds principles as embodied in section 29A of the Income Tax Act, 1962.

The workshop will be practical and include the use of an example to illustrate the application of the theory discussed.

Topics covered include:

- Requirements of the Income Tax Act, 1962 relevant to life insurers
- Overview of the schedules included in the four funds tax form
- Consequences of the transfers between the four funds
- How to deal with unrealised gains and losses on investments not classified at fair value through profit or loss
- How the four funds basis should be considered in a deferred tax calculation.

### Who should attend

Finance professionals responsible for the calculation of life insurance tax.

### Duration

Morning only.

### Investment

R1 807 per participant.

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## Bespoke Insurance Training □

### Course overview

Tailored Insurance training to meet the request of the company, which may include topics such as SASRIA, cell captive accounting, underwriting management agencies and/or the effective management of a finance department within an insurance company.

### Who should attend

Finance professionals within the insurance industry.

### Duration

On request.

### Investment

Depends on nature of request.



# Soft Skills

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## Boardroom Facilitation Skills

### Course overview

This course will assist with identifying the skills and behaviours necessary to contribute towards an effective meeting; from preparation through to evaluating the success of the meeting.

Topics covered include:

- Know when holding meetings is a valuable use of time
- Know how to agree ground rules for meetings and make them work
- Understand how to prepare effectively for meetings
- Know how to conduct a successful meeting
- Know how to deal with difficult behaviour during meetings
- Understand how to follow up a meeting in order to get real results.

Various exercises are used to apply the theory.

### Who should attend

Directors, executive management and senior management responsible for facilitating meetings.

### Duration

1 day.

### Investment

R2 500 per participant (minimum of 12 and maximum of 30 participants per course).

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## Performance Management

### Course overview

This course is suited for performance managers at all levels. It serves as an ideal introduction to those new to the role of managing people as well as a comprehensive refresher to managers with several years of experience.

Topics covered include:

- Responsibilities of a performance manager
- Diagnosing performance issues
- Setting performance goals and expectations
- How to give positive and developmental feedback
- How to review performance.

Various exercises are used to apply the theory.

### Who should attend

All performance managers.

### Duration

1 day.

### Investment

R3 000 per participant (minimum of 12 and maximum of 30 participants per course).

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## Time Management

### Course overview

This course develops skills in taking control of whatever is on an individual's 'to-do' list. This may include work, home, interests, fun stuff, family and friends, career and future; it will be different things for different people and no-one's list will look exactly the same as another's.

Topics covered include:

- Get control through capturing and classifying the demands on your time
- Prioritise action through deciding what to do and when
- Understand what causes procrastination and how to overcome it
- Develop solutions to manage interruptions that distract from higher priority tasks
- Practice the communication skills needed to explore stakeholders' conflicting expectations
- Develop specific actions to take on return to work.

Various exercises are used to apply the theory.

### Who should attend

All employees up to middle management .

### Duration

1 day.

### Investment

R2 000 per participant (minimum of 12 and maximum of 30 participants per course).

## **Contact us**

### **KPMG Learning and Development**

7 Wellington Road  
Parktown  
2193

T: +27 (0)11 647 7111

F: +27 (0)11 647 6136

### **Booking Procedure**

Please e-mail

E: [externaltraining@kpmg.co.za](mailto:externaltraining@kpmg.co.za)

[www.kpmg.co.za](http://www.kpmg.co.za)