

KPMG's Accounting Research Online

KPMG's Accounting Research Online provides quick access to a full range of authoritative accounting and financial reporting guidance and literature. With an emphasis on International Financial Reporting Standards (IFRS) and U.S. GAAP, this webbased resource is a valuable tool for any company that needs to stay current in today's dynamic regulatory environment.

Accounting Research Online can help subscribers:

- Stay abreast of KPMG's views on accounting and financial reporting issues
- Perform in-depth topical research with authoritative literature from the Standard Setters, and KPMG interpretive guidance
- Monitor regulatory developments that impact financial reporting compliance
- Make better informed accounting and financial reporting decisions.

Robust Content

Accounting Research Online provides a broad database of accounting and financial reporting information for IFRS and U.S. GAAP. The database is continually updated with relevant new information from important sources such as:

- International Accounting Standards Board (IASB)
- International Financial Reporting Interpretations Committee (IFRIC)
- Financial Accounting Standards Board (FASB)
- U.S. Securities and Exchange Commissions (selected content that includes Staff Accounting and Legal Bulletins, SEC proposed and final rules, certain rules, regulations, and releases of the 1933 and 1934 Acts, SEC speeches)
- American Institute of Certified Public Accountants (AICPA)
- Public Company Accounting Oversight Board (PCAOB)

Practical Guidance and In-depth Analysis

KPMG's proprietary interpretive guidance includes:

- Insights into IFRS, KPMG's practical guide to International Financial Reporting Standards, now in its 11th Edition
- Codification with KPMG Interpretation, integrating KPMG and other interpretations directly within specific sections of the FASB Accounting Standards Codification[®]
- GAAP Comparisons
- Illustrative Financial Statements and Checklists
- Executive Briefings and Newsletters
- KPMG Accounting Books
- KPMG Comment letters on projects of the Standard Setters



Subscription Pricing

Accounting Research Online subscriptions are available for International, United States, and United Kingdom content selections. Pricing as of January 2015 is as follows:

CONTENT	CONCURRENT USER LICENSE FEE IN \$ USD
All	2,550
International	600
United Kingdom	300
United States	1,650

Prices are subject to change without notice and certain restrictions may apply.

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Members of other accounting firms are not eligible to subscribe to KPMG's Accounting Research Online.

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Contact us: accountingresearch@kpmg.com

By Phone:

Business hours Monday - Friday, 9am to 5pm, Eastern Standard Time.

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Frequently Asked Questions

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Register by clicking on the "FREETRIAL" link at www.kpmg.com/aro. Complete and submit the "New Registration" form. Your request will be processed in accordance with KPMG's independence compliance policy and you will receive an e-mail notification when your Trial activation is approved. There is no obligation to subscribe if you take a free trial and a bill will only be generated once the final Subscription Confirmation Form is submitted.

What software is needed to access KPMG'sAccounting Research Online?

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Will I be notified when my Trial or Subscription to KPMG's Accounting Research Online is due to expire?

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Registered subscribers receive a renewal notice 30 days before the subscription expiration date with a new Subscription Confirmation Form attached. At this time, you can change the content, pricing plan and billing information for the next 12-month period. The Subscription Renewal is processed in accordance with KPMG's independence compliance policy and you will receive an e-mail notification when renewal is approved.

Do I have immediate access to KPMG's Accounting Research Online upon registering for a trial or purchasing a subscription?

No. Prior to us providing a trial or subscription to KPMG's Accounting Research Online, KPMG's policies require us to determine if independence is required with respect to the subscriber or potential subscriber and, if so, satisfy ourselves that the trial or subscription to KPMG's Accounting Research Online does not impair independence with respect to a KPMG audit client. Prior to accepting any trial or subscription, for any entity, we must determine whether the prospective trial or subscription is for a KPMG SEC audit client. A KPMG "SEC audit client" includes situations in which 1) any KPMG firm audits the SEC registrant or 2) any KPMG firm does not audit the SEC registrant, even though a KPMG firm does not audit the SEC registrant.

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- Approval of the trial or subscription to SEC registrant audit clients of KPMG or their controlled affiliates will not be provided by the KPMG lead engagement partner until he/she has obtained pre-approval by the trial or subscriber's Audit Committee.
- 3. Audit Committee pre-approval is not required if
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 - The trial or subscription will be delivered to a noncontrolled affiliate of the SEC registrant audit client.

How much does an annual subscription cost?

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How will I be billed?

When the subscription is confirmed an invoice will be mailed to the address you provide. Invoices are due 15 days after the billing date.

What is a concurrent user license?

Concurrent users represent the maximum number of users authorized to access a single subscription license simultaneously. For example, you could purchase a single concurrent user license and allow access for several (up to nine) members of your department on a one-at-a-time basis. If you want multiple users to access ARO at the same time, you need to purchase multiple licenses.

How do I register additional users to my concurrent license?

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Each subscriber to Accounting Research Online must accept the terms of the Subscriber Agreement which are presented online at the time of initial connection.



Are there any special requirements to create a password?

Passwords must be mixed case (lower and upper case), alphanumeric, and must be at least 8 characters.

How do I change my password?

Login to Accounting Research Online, then select "Manage Account." On the "Manage Account" screen, select "Change Password." Follow the directions to create your new password.

I forgot my password

If you have forgotten your password, from the Accounting Research Online homepage on KPMG.com, select 'Login' then click the link for "Forgot your Password? Click here to reset it." Answer your security questions and follow the prompts to set a temporary password.

If I decide to cancel my subscription, am I entitled to a refund?

No. The license fee is non-refundable.