



# 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 web-based 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 14th 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 IFRS and US GAAP. UK GAAP is available as a supplement to IFRS.

Content is licensed based on the number of concurrent users who are permitted to login simultaneously. The number of registered users may exceed the allowed number of concurrent users. Pricing as of January 2016 is as follows:

Content	Description	Concurrent user license fee (\$US)
International	International Accounting and Financial Reporting with in-depth analysis from KPMG, including "Insights into IFRS", KPMG's practical guide to International Financial Reporting Standards. ("IFRS").	670
United States	FASB, AICPA, PCAOB, and selected SEC content, including FASB Accounting Standards Codification® with KPMG interpretation. ("US GAAP").	1,780
Supplement: US GASB	US Government Accounting Standards (available only as a supplement to US GAAP selection).	450
Content bundle: International, United States, United Kingdom	IFRS and US GAAP, plus United Kingdom accounting and financial reporting standards with KPMG interpretations and guidance, ("UK GAAP").	2,730
Content bundle: International and United States	IFRS and US GAAP	2,430
Content bundle: International and United Kingdom	IFRS and UK GAAP	1,000

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



## Frequently Asked Questions

### How do I sign-up for a Free Trial to KPMG's Accounting Research Online?

Click the Register Now button at [www.kpmg.com/aro](http://www.kpmg.com/aro) and complete the online registration. Your request will be processed in accordance with KPMG's independence compliance policy and you will receive an email notification with login instructions when your Trial has been approved and activated.

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Accounting Research Online is a web-based application designed to operate from your browser with Windows Internet Explorer, Firefox, Safari or Chrome. No specific software installation is required.

### Who can subscribe to KPMG's Accounting Research Online?

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- Be at least eighteen (18) years of age
- Provide a valid business email address
- Be authorized to accept the terms and conditions of the Subscriber Agreement.

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

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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.
- Audit Committee pre-approval is not required if
  - » KPMG is not the principal auditor of the SEC registrant; or
  - » The trial or subscription will be delivered to a non- controlled affiliate of the SEC registrant audit client.

### How much does an annual subscription cost?

The cost of a subscription to KPMG's Accounting Research Online varies based on the content selected and the number of concurrent user licenses purchased. See pricing page for additional information.

### How will I be billed?

When the subscription is confirmed an invoice will be emailed to the address you provide. Invoices are due upon receipt.

### What is a concurrent user license?

Concurrent users represent the maximum number of users authorized to access Accounting Research Online simultaneously. For example, you could purchase two (2) concurrent user licenses and register five (5) people so that any two (2) of the users could access the system at the same time.



**How do I register additional users to my concurrent license?**

Login to Accounting Research Online and click the Manage Account link to change your personal information. Any entity with more than one registered user has a designated Account Manager indicated on the Manage Account screen. Contact the Account Manager to request additional changes.

**Are there any special requirements to create a password?**

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**Forgotten password/Password reset**

If you have forgotten your password, from the Accounting Research Online homepage, select 'Login' then click the link for "Forgot your Password? Click here to reset it." Follow the security prompts to reset your password. If you do not have security questions associated with your account, contact [Accounting Research Online customer support](#) to have your password reset.

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

No. The license fee is non-refundable.

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