

## Get Your CPE Training From KnowledgeLeader!

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	COURSE TITLE	CPE	LENGTH
<b>Communication:</b>	Preparing to Communicate Effectively at the 'C' Level	1	64 Min.
	Techniques for Communicating Effectively with Senior Executives	1	63 Min.
<b>Cost Accounting:</b>	Cost Accounting Module 1: Cost Terms, Concepts and Classifications	1	52 Min.
	Cost Accounting Module 2: Job Order Costing	1	56 Min.
	Cost Accounting Module 3: Cost-Volume-Profit and Activity-Based Costing	1.5	79 Min.
	Cost Accounting Module 4: Standard Costing	1	55 Min.
	Cost Accounting Module 5: Flexible Budgets and Overhead Analysis	1.2	68 Min.
	Cost Accounting Module 6: Relevant Costs for Decision Making	1	54 Min.
<b>FCPA:</b>	Combating Corruption: An Introduction to the U.S. Foreign Corrupt Practices Act (FCPA)	1	58 Min.
<b>Industry &amp; Processes</b>	Physical Inventory - Introduction to Inventory Control Methods	1.5	82 Min.
	Physical Inventory - Performing the Physical Inventory	1	58 Min.
	Physical Inventory - Planning the Physical Inventory	1.2	65 Min.

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<b>Internal Audit:</b>	Implementing Continuous Auditing	1.5	84 Min.
	Internal Audit Follow-Up	0.5	27 Min.
	International Professional Practices Framework (IPPF)	1.8	95 Min.
	Introduction to Fraud	1	55 Min.
	Introduction to the Internal Audit Profession	1.5	78 Min.
	Overview of the COSO Internal Control - Integrated Framework	1.4	74 Min.
	Process Mapping to Understand and Document Processes	1.2	66 Min.
	Segregation of Duties Principles	0.5	26 Min.
	Testing Control Design and Operating Effectiveness	1.4	73 Min.
	Using Sampling in Internal Auditing	1.6	98 Min.
<b>Problem Solving:</b>	Solving Problems: Framing the Problem	0.5	31 Min.
	Solving Problems: Generating and Evaluating Alternatives	0.5	38 Min.
<b>Risk Management:</b>	Identifying Project Risks (PMBOK <sup>®</sup> Guide Fifth Edition)	2	90 Min.
	Risk Management: Assessing Risk	1	58 Min.
	Risk Management: Dealing with Risk	1	63 Min.
	Risk Management: Identifying Risk	1	65 Min.
	Risk Management Planning (PMBOK <sup>®</sup> Guide Fifth Edition)	2	90 Min.
<b>Sarbanes-Oxley:</b>	Documenting Processes and Internal Controls	1	55 Min.
	Executive Certification: Understanding Sections 302 and 906 of the Sarbanes-Oxley Act of 2002	1	58 Min.
	Internal Control Over Financial Reporting: Understanding Section 404 of Sarbanes-Oxley	0.5	40 Min.

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	Introduction to the Sarbanes-Oxley Act of 2002	1.2	62 Min.
	Using the COSO Internal Control Integrated Framework for Sarbanes-Oxley Compliance	1.2	65 Min.
	Validating Operational Effectiveness (Testing of Controls)	1	52 Min.
<b>Strategic Thinking:</b>	Developing the Capacity to Think Strategically	1	63 Min.
	Developing the Strategic Thinking Skill of Seeing the Big Picture	1	64 Min.
	Using Strategic Thinking Skills	1	66 Min.

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COURSE TITLE AND DESCRIPTION	CREDITS	LENGTH
<p><b>Preparing to Communicate Effectively at the 'C' Level</b></p> <p>Does your job require you to communicate mission-critical data with senior executives? Perhaps you have opportunities to influence executive decision-making, but don't know how best to deliver your message. In order to make the most of your communication with the "C" level, you need to be prepared. This course helps you shape and clarify your message, outlines the principles you should follow when approaching communications with senior executives, and provides important tips on how to build credibility with the "C" level. It also offers detailed guidance on how to approach and plan meetings with senior executives in order to ensure you are positioned for success.</p>	1	64 Min.
<p><b>Techniques for Communicating Effectively with Senior Executives</b></p> <p>Understanding how to communicate effectively with senior executives is a valuable skill for any professional. How else will you pitch your great idea to your CEO or report on key successes or failures? What if you've got only a few minutes to get your message across? This course provides direction on how to carry out executive-level communications in both formal and informal settings. It also explores different communications media and how they might be used to convey your message to senior executives. Finally, the course recognizes the different reasons why you might communicate with the "C" Level. It offers specific guidance on furnishing reports, making proposals, and requesting additional resources.</p>	1	63 Min.
<p><b>Cost Accounting Module 1: Cost Terms, Concepts and Classifications</b></p> <p>This basic-level online tutorial is designed to provide you with a working knowledge of the terms and concepts you will need for the more advanced topics covered in later modules.</p>	1	52 Min.
<p><b>Cost Accounting Module 2: Job Order Costing</b></p> <p>This basic-level online tutorial introduces the job order costing system and process and discusses how costs for inventory, materials, labor and overhead are captured and applied to jobs.</p>	1	56 Min.

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<b>Cost Accounting Module 3: Cost-Volume-Profit and Activity-Based Costing</b>	1-5	75 Min.
<p>This module covers cost accounting concepts related to cost-volume-profit analysis, which is simply a study of the relationships between costs and volume and their effect on profit. This module also covers the concept of activity-based costing which is a cost accounting system that identifies the activities performed in a process, costs of those activities, and uses cost drivers to attach the cost of activities to products.</p>	<a href="#">More Information</a>	
<b>Cost Accounting Module 4: Standard Costing</b>	1	55 Min.
<p>This basic-level online tutorial covers standard costs and how they are used by management to control operations.</p>	<a href="#">More Information</a>	
<b>Cost Accounting Module 5: Flexible Budgets and Overhead Analysis</b>	1.2	62 Min.
<p>This basic-level online tutorial covers flexible budgets and overhead analysis and how they are used by management to control operations.</p>	<a href="#">More Information</a>	
<b>Cost Accounting Module 6: Relevant Costs for Decision Making</b>	1	54 Min.
<p>This basic-level online tutorial covers the decision-making process that businesses go through and the costs associated with those decisions, including decisions related to replacing equipment and assets, whether to produce items internally or outsource the production, processing special or non-routine orders, and determining whether to sell an item or process it further.</p>	<a href="#">More Information</a>	
<b>Combating Corruption: An Introduction to the U.S. Foreign Corrupt Practices Act (FCPA)</b>	1	58 Min.
<p>This basic course provides an understanding of the history of anti-bribery and anti-corruption laws and regulation. It then details the provisions, requirements and penalties of the U.S. Foreign Corrupt Practices Act including accounting and bookkeeping provisions. The student will learn about red flag situations, the difference between a gift and a bribe, and the civil and criminal penalties for violators. The course also outlines steps to compliance and leading practices for organizations that want to reduce their risk of noncompliance.</p>	<a href="#">More Information</a>	
<b>Physical Inventory - Introduction to Inventory Control Methods</b>	1.5	85 Min.
<p>This course will give you a fundamental understanding of the inventory control methodologies to use when working with or auditing clients in the manufacturing or retail industries.</p>	<a href="#">More Information</a>	

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<b>Physical Inventory - Performing the Physical Inventory</b>	1	58 Min.
In this course we will cover performing the physical inventory and the risks associated with this phase of the process.	<a href="#">More Information</a>	
<b>Physical Inventory - Planning the Physical Inventory</b>	1.2	65 Min.
In this course we will cover how to plan the physical inventory and the risks that are associated with this phase of the Physical Inventory Process.	<a href="#">More Information</a>	
<b>Implementing Continuous Auditing</b>	1.5	84 Min.
Continuous auditing is a method used to perform control and risk assessments automatically on a more frequent basis. Learn a methodology for implementing continuous auditing along with critical success factors.	<a href="#">More Information</a>	
<b>Internal Audit Follow-Up</b>	0.5	24 Min.
During this module, we will describe the follow-up process in internal auditing.	<a href="#">More Information</a>	
<b>International Professional Practices Framework (IPPF)</b>	1.8	95 Min.
This basic level course is intended for professionals who work on internal audit engagements, this course provides a high-level overview of the authoritative guidance components of the International Professional Practices Framework promulgated by the Institute of Internal Auditors. The course dives deep into the International Standards for the Professional Practice of Internal Auditing, the primary requirements for how internal audit should be practiced anywhere internal auditing is practiced around the globe.	<a href="#">More Information</a>	
<b>Introduction to Fraud</b>	1	55 Min.
In today's environment, professionals like yourselves working on the front lines of companies need to have a heightened skepticism and awareness regarding fraud. All organizations are susceptible to fraud. Would you know how to recognize red flags indicating a possible fraud?	<a href="#">More Information</a>	
<b>Introduction to the Internal Audit Profession</b>	1.5	78 Min.
This basic-level course explains the general purpose, role, and skills required of an internal auditor. The course explains the steps in an internal audit and the role of information technology in the audit process, as well as the roles of the Audit Committee and the benefits of internal audit functions to the Audit Committee.	<a href="#">More Information</a>	

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### Overview of the COSO Internal Control - Integrated Framework

1.4

74 Min.

This is a basic-level course that explains the history of the COSO framework, the COSO objectives and components, and how the framework is applied at the entity, process and activity levels. This knowledge is important because COSO internal control framework was developed to help auditors evaluate control systems, a number of control frameworks have been developed by different organizations. The COSO model framework has been adopted and is the generally accepted framework for internal control. It is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control.

[More Information](#)

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### Process Mapping to Understand and Document Processes

1.2

66 Min.

This course will provide an overview of process mapping, including its business utility and guidelines for creating and understanding different types of process maps.

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### Segregation of Duties Principles

0.5

26 Min.

Segregation of duties is a critical concept that is important for internal auditors to understand.

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### Testing Control Design and Operating Effectiveness

1.4

73 Min.

This basic-level course defines internal controls, how to test control designs and their operating effectiveness, how to identify exceptions and evaluate and report the results.

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### Using Sampling in Internal Auditing

1.6

98 Min.

This basic-level course introduces the learner to audit sampling and the role it plays in controls testing as well as for financial audit purposes. The course also discusses the various sampling techniques and their advantages and disadvantages.

[More Information](#)

**Solving Problems: Framing the Problem**

**0.5 31 Min.**

Clearly articulating a problem requires asking the right people the right questions. Having all that information will make finding the root cause easier than if you tried to solve the problem in isolation. Framing the problem accurately requires finding out who affects and is impacted by the problem. It also requires identifying the reason(s) the problem exists. In this course, you'll learn how to identify stakeholders and effectively elicit their input. You'll find out how the causes of problems can lie at different levels of the organization, and you'll learn techniques to uncover the root cause.

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**Solving Problems: Generating and Evaluating Alternatives**

**0.5 38 Min.**

Before generating alternative potential solutions to a problem, it's helpful to have a sense of the 'ideal state' – what the situation would look like if people had a magic wand. This provides some direction to those coming up with new ideas. After all, it's helpful to know if you're heading north or south before leaving your driveway, right? Once ideas and alternatives are on the table, evaluating which ones are the best to implement can be a daunting task. In this course, you'll first learn how to elicit descriptions of ideal states. Next, you'll find out how to use basic techniques for generating and evaluating alternative solutions to a problem. Finally, you'll learn to recognize and avoid common pitfalls that can occur while generating and evaluating alternatives.

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## Identifying Project Risks (PMBOK<sup>®</sup> Guide Fifth Edition)

2

90 Min.

Since every project faces some degree of risk, good project management involves a thorough investigation into all potential risks that may impact the project throughout its life cycle. Identifying potential risks and their causes and impacts can mean the difference between a project that reaches a successful conclusion and one that does not. In this course, learners will continue to learn about processes within the Project Risk Management Knowledge Area. It covers the best practices outlined in A Guide to the Project Management Body of Knowledge (PMBOK<sup>®</sup> Guide) – Fifth Edition published by the Project Management Institute (PMI<sup>®</sup>). Specifically, learners will be introduced to the second of the six risk management processes: Identify Risks. The course covers many risk identification methods including group information gathering techniques, diagramming techniques, and SWOT analysis. The results of these methods are compiled in the risk register, which is also covered in detail. This course provides a foundational knowledge base reflecting the most up-to-date project management information so learners can effectively put principles to work at their own organizations. This course will assist in preparing the learner for the PMI<sup>®</sup> certification exam. This course is aligned with the PMBOK<sup>®</sup> Guide – Fifth Edition, published by PMI<sup>®</sup>, Inc., 2013. Copyright and all rights reserved. Material from this publication has been reproduced with the permission of PMI<sup>®</sup>.

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## Risk Management: Assessing Risk

1

58 Min.

Risk is the driving force behind every business venture, so it's important to understand risk and plan for it. In order to manage risk, however, leaders first need to assess the risk factors that threaten their organization so that they can create a strategy to avoid or mitigate that risk. This course examines the techniques commonly used to assess risk, including opportunity assessment, and threat assessment using FMEA - Failure Mode and Effect Analysis.

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## Risk Management: Dealing with Risk

1

63 Min.

The most desirable objective of risk management is to eliminate risk uncertainty, whether for threats or opportunities. But what happens when that's not an option? Even the most thorough planning is subject to risk, and the best leaders are the ones who know how to respond effectively to risk, whether for a threat or an opportunity. This course examines the third stage of risk management – dealing with risk. It provides general strategies for dealing with risk, such as risk exposure adjustment and contingency planning. And it outlines strategies specific to dealing with threats and opportunities.

[More Information](#)

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### **Risk Management: Identifying Risk**

**1**      **65 Min.**

Risk is the driving force behind every business venture, so it's important to understand risk and plan for it. Even though the best leaders are accomplished decision-makers who know how to make tough choices on the fly, in today's business environment you must know how to proactively identify risk factors, and how to recognize when business ventures are at risk of becoming critical situations. This course examines the first stage of risk management - identification of risk factors. It also presents several risk identification techniques, including how to use root cause identification, the Delphi technique, and brainstorming sessions to identify risks.

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### **Risk Management Planning (PMBOK<sup>®</sup> Guide Fifth Edition)**

**2**      **90 Min.**

There are a few questions that every project manager should ask at the beginning of a project: What do we hope to gain from this project? What kinds of things could keep that from happening? And how should we respond if those events occur? Every project involves some degree of risk. Identifying potential risks and having a plan for dealing with them can spell the difference between a project that reaches a successful conclusion and one that does not. This course covers the best practices outlined in A Guide to the Project Management Body of Knowledge (PMBOK<sup>®</sup> Guide) – Fifth Edition published by the Project Management Institute (PMI<sup>®</sup>). Specifically, learners will be introduced to the first process in the Project Risk Management Knowledge Area: Plan Risk Management. Techniques for creating a risk management plan and preparing documentation for the risk identification and analysis processes will be covered in detail. This course provides a foundational knowledge base reflecting the most up-to-date project management information so learners can effectively put principles to work at their own organizations. This course is aligned with the A Guide to the Project Management Body of Knowledge (PMBOK<sup>®</sup> Guide) – Fifth Edition, published by PMI<sup>®</sup>, Inc., 2013. Copyright and all rights reserved. Material from this publication has been reproduced with the permission of PMI<sup>®</sup>.

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### **Documenting Processes and Internal Controls**

**1**      **55 Min.**

This course will give you a fundamental understanding of documenting processes and internal controls, more specifically: Section 404 process documentation requirements; the purpose and benefits of process maps and process narratives; how processes maps are created, and how controls embedded within a process can be documented.

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<b>Executive Certification: Understanding Sections 302 and 906 of the Sarbanes-Oxley Act of 2002</b>	<b>1</b>	<b>58 Min.</b>
<p>This is a basic-level course that provides an overview of Sections 302 and 906, describes disclosure controls procedures and explains the difference between disclosure controls and internal controls. This course will help you explain to clients the specific steps company officers should take immediately and over the long term, as well as what they must do before they certify.</p>		<a href="#">More Information</a>
<b>Internal Control Over Financial Reporting: Understanding Section 404 of Sarbanes-Oxley</b>	<b>0.5</b>	<b>40 Min.</b>
<p>This basic-level training provides an overview of Section 404 of the Sarbanes-Oxley Act of 2002. The course explains the requirements and effective dates, defines internal control over financial reporting, identifies which companies must comply and when they must comply.</p>		<a href="#">More Information</a>
<b>Introduction to the Sarbanes-Oxley Act of 2002</b>	<b>1.2</b>	<b>62 Min.</b>
<p>This basic-level course provides a summary of the Sarbanes-Oxley Act and provides an overview of key sections. The course explains the role of the Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB) that was created by the Act to oversee auditors.</p>		<a href="#">More Information</a>
<b>Using the COSO Internal Control Integrated Framework for Sarbanes-Oxley Compliance</b>	<b>1.2</b>	<b>65 Min.</b>
<p>This basic-level course introduces COSO – the Committee of Sponsoring Organizations of the Treadway Commission – and introduces the COSO Internal Control Integrated Framework and its five components. The course explains how the focus differs between entity level and activity level, and explains how the Framework is applied at the entity level in a Section 404 assessment.</p>		<a href="#">More Information</a>
<b>Validating Operational Effectiveness (Testing of Controls)</b>	<b>1</b>	<b>52 Min.</b>
<p>This basic-level course provides an overview of Sarbanes-Oxley Section 404 requirements for validating operational effectiveness. The course covers control levels, types and ownership, as well as the scope of testing and the need to establish key assumptions. You will learn about building a test plan by determining testing objectives and defining testing criteria, then formalizing the plan. The course also covers evaluating test results, formulating conclusions, addressing deficiencies, and finalizing the operational effectiveness assertion.</p>		<a href="#">More Information</a>

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### **Developing the Capacity to Think Strategically**

**1 63 Min.**

Do you look at organizational opportunities and problems from a broad perspective? Do you keep in mind the potential impact your decisions and everyday business may have on other stakeholders in and outside the organization? Do you take a holistic view of the issues you face in your day-to-day activities? A strategic thinker does all these things and, by doing so, helps an organization reach its strategic goals. But strategic thinking isn't just for top executives. It's important that all functional managers, departmental leaders, and professionals in an organization learn how to think strategically. It can help them better manage their business units. With the goal of helping you to develop your capacity to think strategically, this course describes what strategic thinking is – in particular, how it differs from operational thinking and strategic planning. It explores the personal traits of effective strategic thinkers, as well as some barriers to strategic thinking. And it describes ways you can help develop your capacity for thinking strategically by recognizing the importance of being creative, being prepared to deal with the complexity of different levels and views, and being aware of what's going on inside and outside your organization.

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### **Developing the Strategic Thinking Skill of Seeing the Big Picture**

**1 64 Min.**

When you think strategically, you consider the impact of your decisions and activities over time. You take a step back and assess how everything fits with everything else. This type of holistic, or big picture, thinking is almost constantly used by effective strategic thinkers. Big-picture thinking generates ideas and possibilities, stretching beyond short-term concerns or a parochial focus on one part of the organization. This course aims to help you develop this strategic thinking skill. It describes how the ideas of systems thinking can help you elevate your perspective, become skillful at making sense out of opposites and contradictions, and better understand cause and effect while managing your department. It covers actions you can take to encourage big-picture thinking and describes how understanding the organizational value chain can help you connect to the organization's strategy.

[More Information](#)

## Using Strategic Thinking Skills

1

66 Min.

To think strategically, you must engage in both creative and analytical thinking. Deliberate, rational, and precise thinking is important, but so is being able to think outside the box, seeing a broad range of possibilities and envisioning an ideal future. This course focuses on how to use strategic thinking skills, such as analyzing information effectively and thinking creatively. It describes steps that can help you formulate a mind-set that enhances strategic thinking. It also explains how to use information in a way that generates strategic insight. And the course explores how to assess trade-offs involved in taking a particular course of action and then make an appropriate decision in light of strategic issues. Additionally, it outlines techniques that help you think creatively and thereby enhance your strategic thinking.

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## About KnowledgeLeader

KnowledgeLeader, published by Protiviti Inc., has provided time-saving tools, valuable publications and timely training to subscribers for over 15 years. As a global consulting and internal audit firm, Protiviti produces tools, publications and training courses for our personnel and clients. Our subscribers have access to these premium Protiviti resources. Members also have full access to thousands of tools through our partner website, AuditNet.

## About KLplus CPE Training

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Powerful Tools for Business Risk & Internal Audit