The following is a summary of recently issued resources that may be helpful to practitioners in their efforts to keep informed of developments related to COVID-19. To assist in navigating to the resource most relevant to the topic you are interested in, we have listed the resources by topic, as presented on the respective websites. Please note that this list is intended as general information and should not be relied upon as being definitive, all-inclusive or authoritative. Practitioners are encouraged to check not only the websites of other accounting firms, but also those of law firms with significant securities law practices and associations representing boards of directors, company management and internal audit.
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<td>CAQ Profession in Focus: A Conversation with SEC Chief Accountant Sagar Teotia during COVID-19</td>
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<td>PCAOB Webinar for Audit Committee Members (Video of July 13 Webinar)</td>
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<td>PCAOB Staff Provides Reminders for Audits Nearing Completion in Light of COVID-19</td>
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<td>SEC Statement on the Continued Importance of High-Quality Financial Reporting for Investors in Light of COVID-19</td>
<td>PwC In Brief- SEC extends filing relief; SEC staff issues disclosure guidance</td>
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<td>SEC Coronavirus (COVID-19) — Disclosure Considerations Regarding Operations, Liquidity, and Capital Resources</td>
<td>RESOURCES ADDRESSING FASB MATTERS</td>
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<td>SEC Division of Corporation Finance COVID-19 Related FAQs</td>
<td>FASB Staff Q&amp;A: Application of the Taxonomy for COVID-19 Pandemic and Relief Disclosures</td>
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<td>SEC Division of Corporation Finance Statement Regarding Requirements for Certain Paper Documents (other than Forms 144) in Light of COVID-19 Concerns</td>
<td>FASB Board Meeting, June 10, 2020: Tentative Board Decisions</td>
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<td>Reporting and Other Risks; Remedies are Limited</td>
<td>FASB Staff Q&amp;A: Topic 815: Cash Flow Hedge Accounting Affected by the COVID-19 Pandemic</td>
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CAQ COVID-19 RESOURCE INDEX

FASB Board Meeting, April 8, 2020: Tentative Board Decisions

FASB Response to COVID-19

Statement of FASB Chairman Russell G. Golden on FASB Meeting on Accounting Relief during COVID-19 Pandemic

Deloitte: Highlights of the FASB’s May 20 Meeting

Deloitte Heads Up: FASB Issues Staff Q&A on the Effects of the COVID-19 Pandemic on Cash Flow Hedge Accounting

Deloitte Heads Up: FASB Decides to Defer Certain Effective Dates and Provides Guidance on COVID-19

EY To the Point: FASB staff clarifies accounting for cash flow hedge accounting disrupted by the COVID-19 pandemic

EY To the Point: FASB staff clarifies accounting for lease concessions and other effects of COVID-19 (Leases and FASB)

Journal of Accountancy: FASB staff clarifies lease modifications, other pandemic accounting issues

Journal of Accountancy: FASB effective date delay proposals to include private company lease accounting

KPMG Hot Topic: FASB staff guidance on accounting for COVID-19 rent concessions

KPMG Defining Issues: FASB discusses and responds to COVID-19

PwC Accounting Podcast: FASB update: Responding to COVID-19 accounting issues and more

PwC In Brief: FASB votes to propose deferral of long-duration standard

PwC In Brief: FASB votes to extend effective dates, shares COVID-19 accounting

INTERNATIONAL RESOURCES

IAASB: Staff Practice Alert June 2020: Review Engagements on Interim Financial Information in the Current Evolving Environment due to COVID-19

Topics include: Interim financial information; financial reporting framework; auditor’s review of interim information in accordance with ISRE 2410; understanding the entity and internal control; fraud and professional skepticism; materiality considerations and evaluation of misstatements; inquires, analytics and other review procedures; going concern; subsequent events; management representations; communication with those charged with governance; reporting considerations; scope limitations, emphasis of a matter

IAASB: Staff Practice Alert June 2020: Auditing Accounting Estimates in the Current Evolving Environment due to COVID-19

Topics include: accounting estimates; management’s responsibility for accounting estimates and disclosures; auditor’s responsibility for accounting estimates and disclosures; internal controls; identifying and assessing the risks of material misstatements; responding to assessed risks of material misstatement; implications for the auditor’s report; management bias and fraud

IAASB: Guidance for Auditors during the Coronavirus Pandemic

This resource summarizes all IAASB COVID-19 considerations and provides links to other helpful COVID-19 resources.

IAASB: Staff Audit Practice Alert: Auditor Reporting in the Current Evolving Environment Due to COVID-19

Topics include: international auditing; financial statements; audit evidence; auditor’s report; auditor’s opinion; going concern; interactions with those charged with governance; key audit matters; emphasis of matter; interim review reports

IAASB: Staff Audit Practice Alert: Subsequent Events in the Current Evolving Environment —Audit Considerations for the Impact of COVID-19

Topics include: international auditing; subsequent events; auditor’s report; professional skepticism
IAASB: Staff Audit Practice Alert: Going Concern in the Current Evolving Environment - Audit Considerations for the Impact of COVID-19
Topics include: international auditing; going concern; risk assessment procedures; period beyond management’s assessment; additional procedures; financial reporting disclosures; auditor’s report; key audit matters; communication to those charged with governance; delays in approval of financial statements; audit documentation

IFAC: Upcoming Webinar: How Small Firms Can Evolve in the COVID-19 Environment
Topics include: embracing change; leveraging technology and understanding the key actions to successfully adopt and utilize technology; talent management, facilitating virtual operations, flexible working and health and safety of employees; evolving the firm’s operating model to build and diversify new services

IFAC: Six Recommendations for Audit Committees Operating in the "New Normal"
Topics include: audit committees

IFAC: Weekly Webinar Series
Topics include: practical audit quality; considerations for auditing in the pandemic environment - planning, execution, auditor reporting and looking ahead

IFRS: The coronavirus and the Foundation’s work
This resource summarizes all IFRS COVID-19 considerations.

ACCOUNTING AND AUDITING RESOURCES BY TOPIC

ASSET IMPAIRMENT
EY Technical Line - Accounting for impairment of goodwill and indefinite-lived intangible assets due to the coronavirus
CAQ: Goodwill Impairment Considerations in the COVID-19 Environment
KPMG Webcast: Impairment of nonfinancial assets
KPMG Financial Reporting Podcast: Impairment
KPMG Hot Topic: COVID-19 increases risk of impairment of goodwill and long-lived assets
PwC Accounting Podcast: Impairments: What lessons learned from Q1 may mean for Q2
PwC COVID-19 impact on accounting and valuation for impairments
PwC’s accounting podcast: What you need to know now for your Q1 close
PwC’s accounting podcast: COVID-19: Financial asset impairment questions, answered

AUDITING INVENTORY
AICPA Remote auditing during COVID-19
Deloitte Center for Controllership: Observing inventory in a different way
Journal of Accountancy: How auditors can test inventory without a site visit
Journal of Accountancy: How auditors can test inventory without a site visit

CURRENT EXPECTED CREDIT LOSSES (CECL)
Deloitte Heads Up: Are Your CECL Disclosures in Good Standing? Observations on First-Quarter Filings
EY: Review of the first wave of credit impairment disclosures under the new standard
KPMG Hot Topic: Potential impacts of economic disruption on expected credit losses under ASC 326
PwC’s Accounting podcast: COVID-19: Revenue collectability questions, answered
PwC’s accounting podcast: COVID-19: Accounting for goodwill and other impairments
PwC’s accounting podcast: COVID-19: Impairment valuation questions, answered
PwC’s accounting podcast: Questions on CECL considerations amid COVID-19, answered
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<td>Deloitte Accounting Spotlight: Going Concern – Key Considerations Related to Performing a Comprehensive Assessment</td>
<td>Deloitte: Risks and controls in a virtual environment</td>
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<td>PwC: in the loop: Assessing liquidity and going concern in an uncertain economy</td>
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<td>PwC webcast: Consumer Markets Industry Webcast: Managing key lease accounting decisions amid COVID-19</td>
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<td><strong>TROUBLED DEBT RESTRUCTURING</strong></td>
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<td>AICPA Taking Action: Working with borrowers and depository institutions during COVID-19 modification relief</td>
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<td>Deloitte Heads Up: Frequently Asked Questions About Troubled Debt Restructurings Under the CARES Act and Interagency Statement</td>
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<td>EY To the Point - Banking regulators encourage loan modifications for borrowers affected by the coronavirus pandemic</td>
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<td>KPMG Hot Topic: Lender accounting for COVID-19 loan modifications</td>
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OTHER COVID-19 ACCOUNTING & AUDITING RESOURCES

CAQ RESOURCES

Understanding Cybersecurity and the External Audit in the COVID–19 Environment
Topics include: cybersecurity and audits of financial statements and ICFR; disclosures; SEC reporting; covid-19 considerations

Profession in Focus: Non-GAAP and COVID-19
Topics include: non-GAAP; SEC reporting; investor use of non-GAAP; Q2 reporting considerations; COVID-19 non-GAAP amounts

CAQ Profession in Focus: Going Concern and COVID-19
Topics include: going concern requirements for public companies and auditors; Q1 going concern observations; impact on Q2 going concern assessments; auditing challenges; SEC requirements

Focus on the Auditor’s Risk Assessment
Topics include: risk assessment; identifying risks; fraud risk; professional skepticism; audit committee involvement

Auditing Accounting Estimates in the COVID-19 Environment
Topics include: estimates; specialist involvement; internal controls; professional skepticism; risk assessment; fraud risk assessment

COVID-19 Considerations for Non-GAAP Financial Measures and Performance Metrics
Topics include: Non-GAAP; SEC reporting; financial reporting

CAQ: Interim Financial Statements Included in Form 10-Q: Auditor Responsibilities and COVID-19 Considerations for Investors and Audit Committees
Topics include: interim reporting; SEC reporting; quarterly review procedures; internal controls; earning releases

DELOITTE RESOURCES

CFO Journal: Tax Departments Adjust to Pandemic Conditions
Topics include: CARES act; remote work transition; potential opportunities and benefits

Perspectives: Respond, recover, and thrive beyond COVID-19
Topics include: board of directors; responding to COVID-19; navigate, recover and thrive; looking toward calmer waters

CFO Insights: Compensation reconsidered: Making a human-centered approach pay off
Topics include: compensation drivers; human capital; remote working; compensation fairness; options for annual incentives; performance metrics; long-term incentives; equity grants; equity awards; stock options; ethics and fairness; transparency and openness; purpose and meaning; growth and passion; collaboration and personnel relationships

Topics include: Non-GAAP disclosures; potential COVID-19-related adjustments; alternatives to non-GAAP measures; disclosure controls and procedures; income statement classification

Second Quarter 2020: Quarterly Accounting Roundup
Topics include: FASB; ASU 2020-05; revenue recognition; ASC 606; leases ASC 842; IASB; rent concessions; IFRS standards; IASB interest rate benchmark reform; Paycheck Protection Program (PPP); financial reporting; CARES act; hedge accounting; insurance entities; SEC reporting; regulatory and compliance developments; acquisitions and dispositions of businesses; consolidated audit trail; crowdfunding

Dbriefs: Quarterly accounting roundup: Q2 2020 update on important developments and financial reporting impacts related to COVID-19
Topics include: Q2 impact; leases and standard setting; financial instruments; SEC reporting; internal control; government assistance; insurance recoveries; financial instruments; cash flow hedging; forgivable (PPP) loans; modifications to debt agreements; non-GAAP measures; acquisitions and dispositions
CFO Journal: Financial Reporting Trends: Accounting for the Pandemic
Topics include: forecasts; goodwill; long-lived indefinite assets impairment; disclosures, SEC filings and press releases

Topics include: modifications to contractual arrangements; lease terms and concessions; revenue contract revisions; payment terms of loans or debt restructurings for borrowers and lenders; collectability; accounts receivable and revenue recognition; lessor considerations; restructuring; employee termination; exit or disposal costs; government assistance and insurance recoveries; CARES act

Topics include: SEC quarterly reporting; forecasts; goodwill and long- and indefinite -lived asset impairment; deferred tax assets - valuation allowance; going concern; modifications to contractual arrangements; leases; revenue contracts; payment terms of loans or debt restructurings; cash flow hedges - forecasted transaction timing modification; collectability; accounts receivable and revenue recognition; lessor considerations; restructuring, disposal costs and government assistance; employee terminations; exit or disposal costs; government assistance and insurance recoveries; communication with stakeholders; disclosures; SEC filings; press releases

Risk and Compliance Journal
Financial Statement Fraud Risk Escalates in Pandemic
Topics include: fraud; revenue recognition; allowances and reserves; valuation and impairment; restructuring; treatment of expenses; disclosure; margins

CFO Journal: Financial Forecasting for Extreme Uncertainties
Topics include: forecasting; analytics; cashflows; scenario planning

COVID-19 Accounting and Reporting Considerations for Power, Utilities, and Renewables
Topics include: power, utilities and renewables; sec reporting; income taxes; internal controls; federal energy regulatory commission reporting considerations

Aerospace & Defense industry COVID-19 financial reporting consideration
Topics include: CARES Act; aerospace and defense; government contracts; income taxes

Special Edition: Controllership's measured response to a crisis
Topics include: internal controls; financial reporting; valuation; impairment; fair value; revenue recognition; SEC reporting; going concern

Center for Controllership: Closing the books at a distance - Financial resilience during a crisis
Topics include: financial reporting

CFO Journal: SEC Reporting and Disclosures Involving COVID-19
Topics include: SEC reporting; risk factors; MD&A; non-GAAP; earnings releases; financial reporting
Financial Reporting Alert 20-2: Accounting, Disclosure, and Internal Control Considerations Related to Coronavirus Disease 2019
Topics include: asset impairment; valuation and impairment of receivables, loans, investments; valuation of defined benefit plan assets and obligations; loss contingencies; stock compensation performance conditions and modifications; contractual penalties; employment termination benefits; going concern; subsequent events; insurance recoveries related to business interruptions; lease rent concessions; risk factors; MD&A; footnotes; internal controls

CFO Journal: Disclosure and Internal Control Issues for Virus Impacts
Topics include: risk factors; MD&A; footnote disclosures; internal controls; SEC reporting

CFO Journal: Financial Reporting Considerations for Virus Impacts
Topics include: SEC reporting; MD&A; risk factors; goodwill impairment; other asset impairment; valuation; subsequent events

Topics include: cash flow estimates; financial reporting; asset impairment; financial assets; contract modifications; subsequent events; going concern

Dbriefs webcast: Special Edition | COVID-19: Accounting and reporting implications of the outbreak
Topics include: asset impairment - non financial assets; asset impairment/measurement - financial assets; revenue recognition; government assistance; income taxes; SEC reporting

EY RESOURCES
What you need to know for Q3 2020 financial reporting
Topics include: Q3 SEC reporting; new accounting standards; current financial reporting matters; standard-setting activities

US Week in Review: Week ending 30 July 2020
Topics include: leases; ASC 842; statement of cash flows; Q3 reporting; environmental, social and governance (ESG); FASB updates; FASB roundtable on implementation of new lease standard; international standard setter updates

US Week in Review: Week ending 16 July 2020
Topics include: employee retention credit under CARES Act; FASB update; AICPA standard on audit evidence; AICPA standard on auditing accounting estimates and related disclosures

Technical Line: Revenue recognition considerations for the effects of the COVID-19 pandemic
Topics include: revenue recognition; variable consideration; contract modifications and terminations; collectability and extended payment terms; other customer incentives and changes to selling prices; other estimates; loss contracts; capitalized contract costs; ASC 606

Webcast: What you need to know for Q2 2020 financial reporting
Topics include: financial reporting; standard-setting; rulemaking; amendments to Rule 3-05 of Regulation S-X

Technical Line: How SOC reporting may be affected by the COVID-19 pandemic
Topics include: System and Organization Controls (SOC); internal controls; risk assessment
Technical Line: How to appropriately use non-GAAP measures to discuss the effects of COVID-19
Topics include: Non-GAAP; SEC reporting

COVID-19 How to navigate uncertainty with enterprise risk management
Topics include: fraud risk; enterprise risk; financial reporting; technology risk

Technical Line: Accounting and reporting considerations for the effects of the coronavirus outbreaks
Topics include: asset impairment; fair value measurement; hedge accounting; debt modifications and loan covenants; revenue recognition; insurance recoveries; future operating losses; income taxes-indefinite reinvestment assertion; loss contingencies; risks and uncertainties; going concern; subsequent events; MD&A; non-GAAP financial measures; SEC filing relief

Technical Line: Accounting considerations related to recent declines in oil and gas prices
Topics include: oil and gas; going concern; subsequent events; interim reporting; internal controls

Five financial reporting issues to consider as a consequence of COVID-19
Topics include: going concern; impairment; revenue; fair value measurement; income tax

KPMG RESOURCES

Insight: Q2 2020 Focus: Financial reporting and auditing update
Topics include: financial reporting; CARES act; government assistance; income taxes; SEC disclosure guidance; going concern; asset impairments; valuation allowances

Hot Topic: Coronavirus - Potential accounting and reporting impacts for investment funds
Topics include: repurchase of debt securities and preferred shares; defaulted capital commitments; payments by affiliates for reimbursements of investment losses; financial support arrangements; SEC regulatory relief; custody rule requirements; temporary relief for business development companies (BDCs)

Financial Reporting Podcast: Bankruptcy & Disc Ops
Topics include: bankruptcy; pre-bankruptcy including debt arrangements; discontinued operations; financial reporting considerations under Chapter 11; post-bankruptcy including fresh start accounting

Insight: FASB may delay long-duration insurance contract dates
Topics include: long-term insurance contracts; FASB

Financial Reporting Podcast: Financial assets
Topics include: financial assets; credit losses; loan modifications; credit risk mitigation; equity and debt securities; trade receivables

Hot Topic: Healthcare entities’ accounting for COVID-19 government aid
Topics include: healthcare; CARES Act; government assistance; subsequent events; contingencies; Medicare payments

Hot Topic: Accounting Impacts of COVID-19 on arrangements with customers
Topics include: revenue recognition; inventory; subsequent events; contract costs

Hot Topic: COVID-19 impacts on the accounting for financial instruments
Topics include: financial instruments; CECL; financial guarantees; debt modification and loan covenants; derivatives; hedge accounting; equity method investing; fair value measurement; investments in debt and equity

Hot Topic: Subsequent events disclosures for investment funds
Topics include: subsequent events; financial Instruments; fair value of investments; valuation

Hot Topic: Coronavirus; Compensation and benefit arrangements and related accounting implications
Topics include: share-based payments; termination benefits; retirement benefits; sick pay and paid time off; subsequent events
Financial Reporting Podcast: Coronavirus
Topics include: debt; debt covenants; debt modifications; hedging; leases; revenue; estimates; goodwill impairment; fair value measurement; audit committees; external communications; SEC reporting

2020 Q2: Topics for your next audit committee agenda
Topics include: audit committees; financial reporting; employee termination costs; disclosures; non-GAAP; structured payable programs; return to the workplace; going concern; income taxes; fraud considerations

Accounting Podcast: Answers to questions asked during our Q2 accounting webcast
Topics include: impairment; triggering event; right-of-use assets; restructuring costs; FASB; SEC reporting

The quarter close - second quarter 2020
Topics include: SEC reporting; employee termination costs; structured payment programs; goodwill; debt; non-GAAP; lease concessions; cash flow hedge accounting; restructuring costs

In depth - Accounting for the Term Asset-backed Loan Facility (TALF)
Topics include: Term Asset-Backed Securities Loan Facility; TALF terms; eligible borrower; eligible collateral; Required attestation from PCAOB registered accounting firm; Financing arrangement

Accounting Podcast: Non-GAAP disclosures and COVID-19: What you need to know
Topics include: Non-GAAP; management discussion and analysis (MD&A); SEC reporting

Q2 2020 Quarterly accounting webcast
Topics include: accounting and regulatory developments

Technology, Media and Telecommunications Q2 industry executive webcast
Topics include: technology, media and telecommunications (TMT); financial statement disclosures; accounting and valuation impacts

Why auditing in the time of COVID-19 requires a delicate balance of human and machine
Topics include: technology; audit

Accounting Podcast: COVID-19: Revenue contract modification questions, answered
Topics include: revenue; contract modification; contract assessment; modification model; concessions; financial reporting; disclosures

Employee benefit plans 2020 webinar
Topics include: employee benefits accounting implications

Accounting Podcast: COVID-19: Restructuring questions, answered
Topics include: restructuring; voluntary termination benefits; involuntary termination benefits; financial statement presentation

Accounting Podcast: COVID-19: How to think about liquidity concerns
Topics include: valuation; real estate; private equity; governance; operations
Accounting Podcast: COVID-19: Helping you navigate challenging valuations
Topics include: valuation; real estate; private equity; governance; operations

Accounting Podcast: COVID-19 interim disclosure questions, answered
Topics include: SEC reporting; internal controls; CECL; leases; non-GAAP; financial reporting

COVID-19: Finance and liquidity
Topics include: MD&A; financial reporting; risk Factors; SEC reporting

In depth - FAQ on accounting for COVID-19 and market volatility
Topics include: goodwill and other assets; financial asset impairment; fair value measurements; sale of held-to-maturity securities; derivatives and hedging; debt; inventory; leases; revenue; taxes; subsequent events; internal controls; oil and gas

In the loop - Are you ready for your stakeholders to ask about the coronavirus?
Topics include: revenue recognition; goodwill and intangible impairment; idle capacity and vacant facilities; business interruption insurance; hedge accounting; stock compensation; debt, and restructuring

Accounting Podcast: Coronavirus: Accounting considerations for your business
Topics include: revenue recognition; asset impairment; hedging and debt; restructuring; stock comp; insurance and inventory; SEC Reporting

Accounting Podcast: Questions on determining fair value amid COVID-19, answered
Topics include: valuation considerations; fair value; levelling; oversight

Accounting Podcast: Accounting for debt in uncertain times: 5 things to know
Topics include: debt; covenant violations; subjective acceleration clause; troubled debt restructuring, and related party debt restructurings

AICPA RESOURCES

Journal of Accountancy: 4 key COVID-19 audit risks for 2020 year ends (August)
Topics include internal controls; fraud risk; noncompliance with laws and regulations; auditing accounting estimates

Journal of Accountancy: 4 key COVID-19 audit risks for 2020 year ends (June)
Topics include: internal control; fraud risk; accounting estimates; noncompliance with laws and regulations

AICPA- A&A FAQ related to COVID-19 issues
Topics include: Subsequent events; risks and uncertainties; financial reporting going concern; inventory; fraud; internal controls; confirmations; emphasis-of-a-matter; fair value; impairment; deferred tax assets

AICPA Center for Plain English Accounting: Consequences of COVID-19 - Potential Auditing Challenges
Topics include: professional skepticism & audit quality; physical inventory observations; access to client records; internal controls; account confirmations; audit planning; fraud brainstorming and interviews; going concern; subsequent events; management representations

AICPA Center for Plain English Accounting: Consequences of COVID-19 Financial Reporting Considerations
Topics include: subsequent events; accounting estimates; asset impairment; loss contingencies; going concern; leases; revenue recognition; risk and uncertainties disclosures; hedging; special purpose framework financial statements; emphasis of a matter

Journal of Accountancy: Coronavirus Resource Page
This resource contains news and reporting on the coronavirus and how CPAs can handle challenges related to the pandemic

Journal of Accountancy: Remote auditing comes to forefront during pandemic
Topics include: remote auditing
OTHER RESOURCES

Accounting Today: Auditors and CAQ change plans in response to coronavirus
Topics include: fraud; audit quality; SEC reporting; internal controls

Accounting Today: Top trends in auditing
Topics include: financial reporting; audit trends

Bloomberg Tax and Accounting: Latest Coronavirus Impact on the State of Accounting
Topics include: financial reporting; sec reporting

CFA Institute: First Quarter 2020 Amid COVID-19 - Non-GAAP Measures
Topics include: SEC reporting; non-GAAP; interim reporting

FEI: Going Concerned: Key Considerations for Financial Statement Preparers During this Pandemic
Topics include: going concern; audit committees; estimates; forecasting; CAMs

Journal of Accountancy: Pandemic related legal risks that you can't afford to ignore
Topics include: legal risks associated with reopening businesses; rent forbearance; potential emerging legal risks

Journal of Accountancy: Advice for firms thinking about reopening
Topics include: reopening plans; client needs; remote work considerations

PwC Accounting Podcast: What’s next? Changes to the workforce mean changes for business
Topics include: upskilling; managing remote work; returning to the workplace; the future workplace

PwC Accounting Podcast: What's next? Enhancing engagement within the changed workforce
Topics include: blended workforce; productivity; role of technology

CARES ACT AND INCOME TAX RESOURCES

AICPA: Health Care Industry COVID-19 Issues and FAQs
Topics include: paycheck protection program (PPP) loans; forgiveness calculations; calculating full-time equivalent employees (FTEs); alternative payroll covered period; Paycheck Protection Program Flexibility Act of 2020 (H.R. 7010); single audit requirements; audit procedures; Federal Emergency Management Agency funding (FEMA); taxability of forgiveness income and expenses; CPA services to a client; 2020 payroll tax deferral under the CARES Act; Employee Retention Credit (ERC); qualified wages

AICPA: Journal of Accountancy: New PPP guidance addresses health insurance, EIDL, other issues
Topics include: Paycheck Protection Program (PPP); Economic Injury Disaster Loans (EIDL); health insurance

AICPA: Journal of Accountancy: New FAQs address PPP loan forgiveness issues
Topics include: U.S. Small Business Administration (SBA) FAQ; general loan forgiveness; loan forgiveness payroll costs; loan forgiveness and nonpayroll costs; loan forgiveness reductions; PPP

AICPA: Technical Question and Answer (TQA) 3200.18, Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration Paycheck Protection Program
Topics include: long term debt; Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration (SBA) Paycheck Protection Program (PPP)

AICPA Coronavirus (COVID-19) tax resources
Topics include: CARES Act; income taxes

Deloitte: The CARES Act and A Look Ahead: Accounting and Financial Reporting Considerations for Healthcare Providers
Topics include: financial reporting; CARES Act; healthcare; Medicare Advance Payment Program; Federal Emergency Management Agency (FEMA) Disaster Relief Fund; hospital payments

Deloitte Heads Up: Highlights of the CARES Act
Topics include: CARES Act; financial instruments; income taxes; government assistance
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<td>Deloitte: COVID-19 tax policy updates</td>
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<td>Deloitte Special Edition: COVID-19 and the CARES Act</td>
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<td>EY: Tax News Update</td>
<td>CARES act; income taxes; employee retention credits (ERC); employment tax deferral; impact of ERC on the employer’s determination of taxable income - federal and state; financial reporting</td>
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<td>EY: Tax in the time of COVID-19</td>
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<td>EY To the Point - Relief provided by the CARES Act will affect accounting and financial reporting</td>
<td>CARES Act, income taxes, loan accounting; revenue recognition</td>
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<td>EY: Tax in a disrupted market</td>
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<td>payment protection loans; Paycheck Protection Program (PPP) loan requirements; accounting for PPP requirements; debt; government grants</td>
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<td>EY Technical Line: Accounting for the income tax effects of the CARES Act and the COVID-19 pandemic</td>
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<td>EY webcast: Tax in the time of COVID-19: tax implications and opportunities stemming from the CARES Act</td>
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<td>Journal of Accountancy: PPP lender accounting issues addressed by new TQAs</td>
<td>lender accounting related to the paycheck protection program (PPP); loan restructures; government grants; loan accounting; U.S. Small Business Administration (SBA) guarantees</td>
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<td>Journal of Accountancy: AICPA issues guidance on accounting for forgivable PPP loans</td>
<td>long term debt; Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration (SBA) Paycheck Protection Program (PPP); SEC reporting</td>
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<td>Journal of Accountancy: PPP forgiveness guidance issued as Congress mulls changes</td>
<td>Paycheck Protection Program (PPP); loan forgiveness; hazard pay</td>
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<td>Journal of Accountancy: Paycheck Protection Program resources for CPAs</td>
<td>This resource contains resources and tools relating to the Paycheck Protection Program (PPP)</td>
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<td>Journal of Accountancy: AICPA urges Congress to act on PPP issues, other topics in pandemic legislation</td>
<td>payment protection program (PPP); deductions for PPP business expenses; PPP loan forgiveness; tax obstacles in a remote environment; federal fiscal relief; coronavirus-related liability provisions</td>
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<td>KPMG Insight: CARES Act: IFRS compared to US GAAP</td>
<td>CARES act; government grants; income taxes; payroll taxes; paycheck protection program (PPP); debt and equity instruments issued; mortgage relief: forbearances; leave eviction moratorium; subsequent events; going concern</td>
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<td>KPMG Hot Topic: NFP higher education institutions’ CARES Act accounting</td>
<td>Topics include: Not-for-profit higher education institutions; CARES act; grants</td>
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<td>KPMG Insight: Revisiting volatility assumptions under ASC 718</td>
<td>Topics include: stock compensation; income taxes; volatility assumptions</td>
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<td>KPMG Financial Reporting Podcast: CARES Act</td>
<td>Topics include: income taxes; debt and equity; CARES Act; financial instruments</td>
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<td>KPMG Hot Topic: Income tax accounting impacts of COVID-19</td>
<td>Topics include: income taxes</td>
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<td>KPMG - Tax Provisions in the CARES Act (COVID-19 &quot;Phase 3&quot; Response): Analysis and Observations</td>
<td>Topics include: CARES Act; income taxes</td>
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<td>KPMG Hot Topic: Accounting and reporting impacts of the CARES Act</td>
<td>Topics include: CARES Act; Income taxes; Troubled debt restructurings; CECL</td>
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<td>PwC’s Accounting Podcast: Dealing with government grants? Here’s what you need to know</td>
<td>Topics include: types of government assistance; payroll protection program (PPP); employee retention credits; accounting models; IAS 20; disclosures; government grants</td>
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<td>PwC: COVID-19 and CARES Act accounting for healthcare providers</td>
<td>Topics include: CARES Act; Provider Relied Fund (PRF); Medicare Accelerated and Advance Payment Program; Medicare and Medicaid payment rules; FEMA public assistance payments to hospitals; financial statement presentation; municipal bond filers</td>
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<td>PwC: Navigate Tax, Legal and Economic Measures in response to COVID-19</td>
<td>Topics include: tax; legal; economic measures</td>
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<td>PwC Accounting Podcast: Beyond the CARES Act: The next phase of business relief programs</td>
<td>Topics include: CARES act; regulatory developments; implementation and challenges</td>
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<td>PwC accounting podcast: COVID-19: The CARES Act accounting questions, answered</td>
<td>Topics include: CARES Act; CECL; troubled debt restructurings; grants; loan programs; income taxes; disclosures</td>
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<td>PwC accounting podcast: COVID-19: The CARES Act business relief questions, answered</td>
<td>Topics include: state and local taxes</td>
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<td>PwC: In brief - States provide sales and use tax relief to help mitigate COVID-19 impact</td>
<td>Topics include: income taxes; state and local taxes</td>
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<td>PwC: In brief- Senate passes Phase Three COVID-19 economic stabilization legislation</td>
<td>Topics include: income taxes; CARES Act</td>
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<td>PwC: In depth - CARES ACT: Accounting for the stimulus</td>
<td>Topics include: CARES Act, Income taxes; CECL; loan modifications</td>
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**GOVERNANCE RESOURCES**

- AICPA: The audit committee checklist for COVID-19
- CAQ Profession in Focus: Audit Committee Considerations During COVID-19
- CAQ COVID-19 Resource: Key Auditor and Audit Committee Considerations
- Deloitte on the board’s agenda: Leadership in turbulent times: Better foresight, better choices
- Deloitte: Center for Board Effectiveness: Special Edition - Audit Committee Brief July 2020
- Deloitte on the board’s agenda: The board’s role in guiding the return to work in the future of work
- Deloitte on the board’s agenda: ESG and corporate purpose in a disrupted world
- Deloitte CFO Journal: COVID-19 Raises New Considerations for Audit Committees
Deloitte CFO Journal - COVID-19 Raises New Considerations for Audit Committees

Deloitte: Audit Committee Considerations in the Current Environment

Deloitte: Special Edition Audit Committee Brief - Accounting and financial reporting considerations for audit committees regarding COVID-19

Deloitte: COVID-19 and the board: A chair’s point of view

Deloitte: Stepping in: The board’s role in the COVID-19 crisis

EY: How audit committees can prepare for the interim reporting period

EY Webcast: What audit committees should consider for the interim reporting period

EY: How boards can help shape a new normal for the workforce

EY: How to advance risk oversight

EY: What COVID-19 means for audit committees

EY: COVID-19: 10 ways boards can help guide the business during the crisis

EY webcast: What COVID-19 means for audit committees

EY: How boards can enhance corporate finance oversight in uncertain times

KPMG Directors Quarter: Insights from the Board Leadership Center

KPMG Insight - Directors Quarterly: April 2020

KPMG: Navigating the pandemic: A board lens

PwC: Facing the COVID-19 challenge in corporate boardrooms

PwC: Did your company’s response to COVID-19 stack up? Time for a critical assessment

PwC: COVID-19: The role of the board when the company’s ability to continue as a going concern may be in doubt

PwC: Returning to the workplace after COVID-19: What boards should be thinking about

PwC: Cybersecurity and COVID-19: Corporate board considerations

PwC: COVID-19 federal response and policy outlook: what should corporate directors know?

PwC: COVID-19: Navigating core audit committee responsibilities

PwC: COVID-19 Audit committee financial reporting guidebook

PwC: Governance Insight: A biweekly newsletter for director and investors

OTHER RESOURCES

Accounting Today: Why I have confidence auditors are ready to meet this time of economic uncertainty from coronavirus

Topics include: audit quality

CAQ Anti-Fraud in Action: A Focus on Ethical Culture and Diversity During Crisis

Topics include: diversity and inclusion; culture in a time of crisis; ethical culture in a remote environment

CAQ: Managing Fraud Risk, Culture, and Skepticism During COVID-19

Topics include: fraud risk; culture; professional skepticism

CFA Institute: Second Quarter 2020 Amid COVID-19: Investor and Audit Committee Considerations

Topics include: audit committees; non-GAAP measures; SEC reporting; COVID-19 financial impacts; credit rating agencies; non-GAAP comments; SEC comment letters; non-GAAP adjustments; impairment considerations; revenue and earnings adjustments; alternative performance measures

Deloitte: Reinventing FP&A for the pandemic and beyond

Topics include: impact of COVID-19 on financial planning and analysis (FP&A); new models scenarios and data; continuous business planning process; FP&A operating models; critical technologies and initiatives

Deloitte: Reinventing FP&A for the pandemic and beyond
Deloitte Risk and Compliance Journal: Managing Conduct Risk Remotely
Topics include: technology; common challenges; oversight; internal controls; issue reminders; reevaluate essential controls

Topics include: CFO priorities; challenges unique to the crisis; economic downturn

Deloitte CFO Journal: A Finance Team’s View on Preparing for a Virtual Audit
Topics include: virtual work environment; identifying critical roles and back up; IT and adopting technology; communication

Deloitte CFO Insight: Moving target: What it takes for annual planning to hit the mark
Topics include: creating a plan of action; building a future ready plan; scenario planning

Topics include: virtual close; risk assessment; technology

Deloitte Dbriefs Webcast: Special Edition | As economies reopen, why should accountants focus on the close?
Topics include: virtual close

Deloitte Dbriefs Webcast: Special Edition | Controllership’s next normal: Looking beyond the pandemic
Topics include: technology; talent models’ crisis response and recovery

Deloitte CFO Insights: Closing time: Preparing for the next virtual financial close
Topics include: virtual close; accounting and reporting; timeline; governance and compliance; close and task management; technology; remote working

Deloitte CFO Insights: Remote control: How finance works, not where, matters most now
Topics include: technology; virtual workplace; leadership considerations

Deloitte: Virtual close self-assessment guide
Topics include: virtual close; timeline; governance and compliance; accounting and reporting impacts; close and task management; resourcing; technology enablement; remote working

Deloitte CFO Insights: Investor relations: Adapting to the COVID-19 next normal
Topics include: investors; SEC reporting

EY COVID-19 How to navigate uncertainty with enterprise risk management
Topics include: fraud risk; enterprise risk; financial reporting; technology risk

EY webinar: How to prepare your business for its first remote financial close
Topics include: internal controls; financial reporting

FEI: Having More Meaningful and Effective Communications with Stakeholders During COVID-19
Topics include: transparent disclosures regarding key assumptions critical estimates; non-GAAP measures; crafting your COVID-19 story

Financial Times: What coronavirus tells company boards about the next crisis
Topics include: board of directors

KPMG: Reimagining the future, rethinking strategy
Topics include: technological, economic, social and demographic changes; COVID-19 remakes business landscape

KPMG Insight: Seismic events put strategy, resilience, social responsibility to the test
Topics include: board of directors; COVID-19 redefines businesses; plan for the longer term; gaps and improvement areas revealed by COVID-19; long-term sustainable value

EY: How to manage your close process virtually
Topics include: remote workplace; financial reporting

EY: How to maintain a culture of integrity during the COVID-19 pandemic
Topics include: culture; fraud risk
KPMG: What’s ahead - KPMG newsletter
Topics include: IT operating model; cash management; cyber security; business continuity; cash flow analytics; board of directors; semiconductor industry; oil and gas

KPMG: Coronavirus and the role of internal audit leaders
Topics include: internal audit

PwC Accounting Podcast: What’s next? Top recovery strategies for finance teams
Topics include: cash preservation; rebuilding revenue; digital investments

PwC: How to spot, prevent and mitigate insider fraud during the current crisis
Topics include: fraud risk; fraud triangle

PwC accounting podcast: COVID-19: What do investors want to know?
Topics include: investors; cash; liquidity; expenses; long-term viability

PwC accounting podcast: What’s keeping CFO’s up at night
Topics include: CFOs; liquidity and cost cutting; government programs; workforce; financial reporting

PwC: COVID-19: As your company steps up ... speak up
Topics include: CFO; investment in employees; community support; long-term planning

PwC webcast: COVID-19 considerations for Internal Audit functions
Topics include: internal audit