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## The Professional Development Program for the Financial Services Industry

### Introduction to Exchange Traded Funds (ETFs)

#### Who should attend

Investment management industry accounting, financial reporting, operations, tax and administrative personnel with involvement in the operations of exchange traded funds (ETF).

#### Benefits Description

In this eLearning course, participants will be introduced to the key operational, regulatory, accounting, financial reporting and high-level tax considerations associated with exchange traded funds. Participants will gain a core understanding of the business issues and processes involved in these particular funds.

#### Other Course Information

Level: Overview

Length: 2 hours

CPE: 2.0

Delivery Method: Self-Study

Prerequisite: None

Price: \$98.00

#### How to Registration

To register online please visit our eLearn registration site at: <http://university.learnlive.com/pwcpdprogram>

For technical questions regarding the eLearning registration site or course, please call the LearnLive support line which is available between the hours of 8am and 8pm EST, Monday-Friday, at 1-800-908-8984 or e-mail the LearnLive customer support at: [support@learnlive.com](mailto:support@learnlive.com).

#### Learning objectives

- **Understand what an ETF is by Definition** In this lesson, participants will be introduced to ETFs, given the history of ETFs and the current state of the market as it relates to ETFs.
- **Understand the key areas where ETFs differ from other mutual funds** In this lesson participants will introduced to differences in operational features, accounting approach, financial reporting and certain tax areas between an ETF and a general mutual fund
- **Understand the types of tax considerations specific to ETFs** In this lesson the participants will be introduced to redemption in kind rules, recognition of wash sales in an ETF and other tax areas specific to an ETF.
- **Current Developments** In this lesson participants will be introduced to current developments related to ETFs such as emerging new products, SEC proposed rulings and tracking error topics

#### Registration Policy

PwC reviews and updates all eLearning programs on an "as-needed" basis but at least annually. In the event that an active course is removed from our library for updating, all active, incomplete learners will be transferred into the updated version at no charge. All course registrations will expire one-year from the date of purchase.

Full payment will be required at the time that the participant enrolls in the course. It is important that the participant read the full description of the eLearn course prior to purchase as once the course is purchased there will be no refunds provided. Participants must complete the course and pass the assessment within the one-year time frame in order to qualify for CPE credits.

#### Questions/concerns

For miscellaneous question, please contact

**Maryann DeJesus** at (816) 218 1624  
or email: [maryann.dejesus@us.pwc.com](mailto:maryann.dejesus@us.pwc.com)

**Tara Green** at (816) 218 1681 or  
email: [tara.green@us.pwc.com](mailto:tara.green@us.pwc.com)



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Additionally, PricewaterhouseCoopers LLP is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education.

#### Advanced Preparation

To successfully engage in this course you will need:

##### Operating System:

- Windows 2000 to present
- Macintosh OS X

##### Browser:

- Internet Explorer (IE) 5.1+
- Firefox 1.0+
- Safari 1.0+

##### Browser Plug-ins:

- JavaScript/ActiveX and Plug-ins: To ensure the proper functionality of PwC Professional Development Program courses and webcasts, make sure to enable JavaScript and ActiveX in your browsers.
- Flash Player Plug-in: Our courses and webcasts take advantage of the Adobe Flash Player for streaming video. To install the free Flash Player, go to: [http://www.adobe.com/shockwave/download/index.cgi?P1\\_Prod\\_Version=ShockwaveFlash](http://www.adobe.com/shockwave/download/index.cgi?P1_Prod_Version=ShockwaveFlash)
- Acrobat Reader: Handouts may be provided in Adobe Acrobat format. To install the free Acrobat Reader, go to: <http://www.adobe.com/products/acrobat/readermain.html>

##### Popup Blockers & Anti-SPAM programs:

- You must allow popup windows to access portions of this site. For details on how to do this, view our popup blocker tutorial page

##### Connection:

- Streaming audio requires 33.6Kbps, and streaming video requires between 90Kbps and 300Kbps, depending on the video quality.
- Archived files require a connection of 90Kbps or better.
- A high speed internet connection such as an intranet connection, DSL, or cable modem is recommended

##### Hardware:

- Monitor resolution of 1024x768.
- Speakers or headphones and a sound card with the ability to stream audio.
- Processor speed better than 1.0GHz with 256MB RAM

##### Firewall:

- Must allow RTMP traffic on port 1935 or 80 (or RTMP tunneling on port 80 with HTTP) for the following IP address ranges: 63.249.27.32 - 63.249.27.63