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The Professional Development Program for the Financial Services Industry

Overview of Real Estate Investment Funds

Who should attend

Investment management industry accounting, financial reporting, operations, and tax personnel with supervisory responsibilities and/or active participation in the management or accounting of real estate investment funds.

Benefits Description

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

Other Course Information

Level: Overview

Length: 3.0 hours

CPE: 3.5

Delivery Method: Self-Study

Prerequisite: None

Price: \$298.00

Learning objectives

- **What is a real estate fund and how does it work?** In this lesson, participants will be introduced to the history of institutional investment in real estate as well as the general structuring options, types of funds and investment strategies used.
- **How is the fund managed?** In this lesson, participants will be introduced to the elements of investment management and oversight of property managers.
- **How are investments valued?** In this lesson participants will be introduced to the valuation principles and methodologies used for real estate investments.
- **Tax Considerations** In this lesson, participants will be introduced to high level tax concepts, including the treatment of taxes in a real estate fund as well as specific investor tax considerations for each type of investor. This section will also cover real estate investment trust (REIT) compliance as well as uncertain tax positions.
- **Investor Reporting** In this lesson, participants will be introduced to the accounting and reporting models used by real estate funds. The lesson will also cover elements of reporting to investors, including the components to the financial statements.

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.

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.



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Questions/concerns

For miscellaneous question, please contact

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or email: maryann.dejesus@us.pwc.com

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

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
- 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