

MPERS: PRACTICAL ISSUES AND FAIR VALUE MEASUREMENTS

KUALA LUMPUR 13 JULY 2020

INTRODUCTION

Gain the necessary knowledge and skills to comply with the presentation and disclosure requirements of MPERS in relation to fair value, as well as to prepare and/or take action to implement the fair value requirements.

WHO SHOULD ATTEND

Directors, partners, senior accountants and auditors, financial controllers, finance managers and accounts executive.

LEARNING OUTCOMES

- Revisit on areas of concern on certain sections of MPERS.
- Explain the concepts behind fair value.
- Review of lessons from MFRSs.
- Learn the requirements under Malaysian Valuation Standards.
- Explore the various valuation techniques that are typically applied.
- Explain the application of fair value in MPERS.

PRESENTER

Mr Ng Kean Kok

EARLY BIRD SPECIAL

Enjoy **10%** savings when you register online at least **one** month before the workshop date.

EVENT DETAILS

Monday 13 July 2020

TIME

9.00am – 5.00pm

VENUE

CPA Australia Seminar Room
Suite 10.01, Level 10
The Gardens South Tower
Mid Valley City
Lingkar Syed Putra
59200 Kuala Lumpur

FEE (inclusive of 6%
Service Tax, lunch and
tea-breaks)

Member: RM349.80

REP/Member staff:

RM455.80

Non-member: RM583.00



LEVEL

COMPETENT

CLAIM UP TO
8 CPD HOURS

MPERS: PRACTICAL ISSUES AND FAIR VALUE MEASUREMENTS

KEY TOPICS COVERED

Module 1: Introduction

- Overview of developments in MPERS
- Concerns arising from Companies Act 2016
- Potential effects arising from implementation of Malaysian Business Reporting System

Module 2: Specific emphasis of sections in MPERS

- Financial statements presentation and notes to financial statements
- Accounting policies
- Management judgements and estimation uncertainties
- Financial instruments:
 - financial assets and financial liabilities
 - valuation
 - loans and advances
 - other related financial assets and liabilities
- Property, plant and equipment vs. investment properties
- Intangible assets: goodwill and other intangibles other than goodwill
- Inventories
- Impairment of assets
- Interest on borrowings
- Revenue recognition
- Foreign currency: functional and presentation currency
- Related party transactions: enhanced requirements
- Agriculture

Module 3: Lessons regarding fair value from MFRS

- MFRS 13 Fair Value Measurement
- Other relevant MFRSs (e.g. MFRS 9 Financial Instruments, MFRS 140 Investment Properties, MFRS 141 Agriculture etc.)

Module 4: Valuation standards in Malaysia

- Malaysian Valuation Standards
- Valuation methodologies – market, income, cost approaches
- Illustrative examples

Module 5: Applications in MPERS

- Specific applications in MPERS (e.g. investment properties, financial instruments, agriculture etc.)
- Fair value of assets
- Fair value of liabilities
- Financial statements presentations
- Disclosure requirements
- Illustrative examples

Module 6: Other considerations

- Undue cost and effort
- Issues for considerations by accountants and auditors (including requirements under auditing standards)

SPEAKER'S PROFILE

MR NG KEAN KOK

Mr Ng is a Chartered Accountant with many years of experience in auditing, accounting, finance and company secretarial services across various industries. Previously, he worked with one of the international accounting firms in the audit and advisory services and covered industries such as agriculture, manufacturing, trading, marketing, banking and finance, and construction. He has served as a director and company secretary to several family related firms.

He is a member of Malaysian Institute of Accountants (MIA). At MIA, he serves on the Financial Reporting Standards Implementation Committee, Financial Statements Review Committee and Monitoring Committee. He has also previously served on the Professional Accountants in Business and SSM Committee.

Note - This workshop is related to approved accounting standards as required for the renewal of an approved auditor

REGISTRATION FORM

Save 10% on workshops when you register online at cpaaustralia.com.au/malaysiatraining. You can also return completed form to CPA Australia.

✉ CPA Australia (M) Sdn Bhd (291307-P), Suite 10.01, Level 10, The Gardens South Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur

☎ +603 2267 3388 📠 +603 2287 3030 @ cpd.malaysia@cpaaustralia.com.au

1 PARTICIPANT DETAILS

PARTICIPANT 1	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
Mobile	Special dietary requirements (if any)			
PARTICIPANT 2	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
Mobile	Special dietary requirements (if any)			
PARTICIPANT 3	Attending as	<input type="checkbox"/> Member	<input type="checkbox"/> REP / Member staff	<input type="checkbox"/> Non-member
Full name as per I/C <small>(Dato' / Datin / Dr / Mr / Mrs / Ms)</small>	CPA Australia Member ID			
Position	Email*			
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Member staff refers to staff from a CPA member's firm or organisation.

*Workshop confirmation will be sent to the stated email address.

2 CONTACT AND BILLING INFORMATION

Contact Person	Billing Address				
Phone					
Email					
Company Billing Name	State	Postcode			
Business Registration no.	Industry				

3 WORKSHOP AND PAYMENT DETAILS

NO.	WORKSHOP TITLE	DATE	LOCATION	PRICE	QTY	FEE (RM)
1						
2						
3						
TOTAL						RM

4 MAKE A PAYMENT

Do you want the electronic tax invoice/receipt to be under the company's name? Yes No

Payment method Credit card: Visit cpaaustralia.com.au/malaysiatraining to register and pay with your credit card with MYR.

Cheque: Make payable to 'CPA Australia (M) Sdn Bhd' Cheque number

Please indicate registrants full name, membership number and contact number on the back of the cheque.

For other methods of payment, call **+603 2267 3388**

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Signature / /