

# MPERS: MEASURING ASSETS USING HISTORICAL COST MODEL, FAIR VALUE MODEL AND AMORTISED COST MODEL

**MIRI 21 APRIL 2020**

## INTRODUCTION

Learn how to apply the recognition and measurement criteria for accounting for property, plant and equipment, investment property and biological assets.

## LEARNING OUTCOMES

- Explore the accounting treatment of the key assets in financial statements.
- Recognise the recognition and measurement criteria for accounting for property, plant and equipment, investment property and biological assets.
- Practice asset accounting with the practical examples and questions.

## WHO SHOULD ATTEND

Accountants, auditors, financial controllers and finance managers

## PRESENTER

Ms Oh Ai Sim

All our workshops are available via in-house training.

## EARLY BIRD SPECIAL

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

## EVENT DETAILS

Tuesday 21 April 2020

### TIME

9.00am – 5.00pm

### VENUE

Imperial Hotel Miri  
Lot 827, Jalan Pos  
98000 Miri  
Sarawak

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: MEASURING ASSETS USING HISTORICAL COST MODEL, FAIR VALUE MODEL AND AMORTISED COST MODEL

## KEY TOPICS COVERED

### Measurement bases for assets

- Historical cost
- Fair value and fair value hierarchy
- Amortised cost
- Undue cost or effort

### Property, plant and equipment (PPE)

- Cost capitalisation
- Components of cost
- Changes in useful life
- Applying the revaluation model

### Investment property

- Differentiating between PPE and investment property
- Applying undue cost or effort exemption
- Tax effect on fair valuation
- Accounting entries

### Biological assets

- Applying the undue cost or effort exemption to classes of biological assets
- Applying the cost model
- Applying the fair value model
- Accounting entries

## SPEAKER'S PROFILE

### MS OH AI SIM

Ai Sim has more than 22 years of audit related experience with a big four accounting firm holding various positions. Her last position held was Executive Director. Her portfolio of clients include public listed entities and multinational corporations covering the retailing, manufacturing, trading, property development and construction industries.

Also conducts in-house and client training on FRS and audit related topics such as MFRS139, Deferred Taxation, Consolidation and MFRS3, Statutory Financial Statements and corporate reporting updates.

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](http://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](mailto:cpd.malaysia@cpaaustralia.com.au)

## 1 PARTICIPANT DETAILS

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

REP refers to CPA Australia's Recognised Employer Partners. View our partners at [cpaaustralia.com.au/rep](http://cpaaustralia.com.au/rep)

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						
<b>TOTAL</b>						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](http://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  / /