



MALAYSIAN INSTITUTE
OF ACCOUNTANTS

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CASE STUDY-BASED MFRS SEMINAR
A Highly Interactive Learning Session with Live
Q&As, Self-Assessment Quizzes and Quick Polls or Surveys

CASE STUDY-BASED MFRS SEMINAR

MFRS/IFRS: From Principles to Practice

Get an overview on the principles of selected Standards, how these principles are interpreted in light of contemporary practices, as well as latest updates on the selected Standards covered in this programme.

1 & 2 August 2024 (Thursday & Friday), Concorde Hotel Kuala Lumpur



MFRS/IFRS: From Principles to Practice

The principles of accounting Standards are constantly evolving due to the improvements, amendments and issuance of new Standards in order to account for the complex and diverse business environments. Keeping up to date with the practices of accounting Standards under such dynamic environment is a daunting task for every accountant in practice.

This programme attempts to make the task easier by giving an overview of the principles in the selected Standards and most importantly, how these principles are being interpreted in light of contemporary practices. You will also get the latest updates on selected Standards covered by this programme as at the date of the programme.

OBJECTIVES

This programme seeks to help you:

- Analyse and review selected Standards
- Understand the principles underlying selected Standards and their applications in accordance with Generally Accepted Accounting Practice
- Address the complex issues of interpreting the Standards' principles, with practical scenarios
- Be aware of areas that give rise to different interpretations and how these differences may be resolved based on past experience and using judgement derived from the principles in accordance with "The Conceptual Framework"

METHODOLOGY

Lectures with case studies, exercises, and discussions.

WHO SHOULD ATTEND

- Personnel in accounting department
- Accountants
- Internal and External Auditors
- Finance Directors
- Regulators

FACILITATOR

DANNY TAN BOON WOOL

FCMA, FCCA, CA(Singapore), CA(M), BA (HON) ECON., MBA

Danny is partner of a consulting firm providing continuing professional development (CPD) courses and consultancy services on financial reporting matters. He has over 35 years of experience in public practice, commerce, and industry. He trained with a firm of Chartered Accountants in London where he qualified as a professional accountant. Danny provides CPD training in IFRS and IPSAS in Europe, Middle East, and Asia Pacific.

He is a project manager with the MASB, and is currently a member of the SME implementation group that's responsible for the implementation and application, as well as to consider the need to amend IFRS for SMEs Accounting Standard and make recommendations to the Board of IASB. He also holds several advisory roles in financial reporting technical matters. Danny holds an Honours Degree in Economics (UK), an MBA (UK), and a Master's in Advanced Business Practice (Australia). He is a Fellow Member of CIMA(UK) and ACCA(UK), and a member of ISCA, MIA, and CTIM.

MFRS/IFRS: From Principles to Practice

PROGRAMME OUTLINE

DAY 1

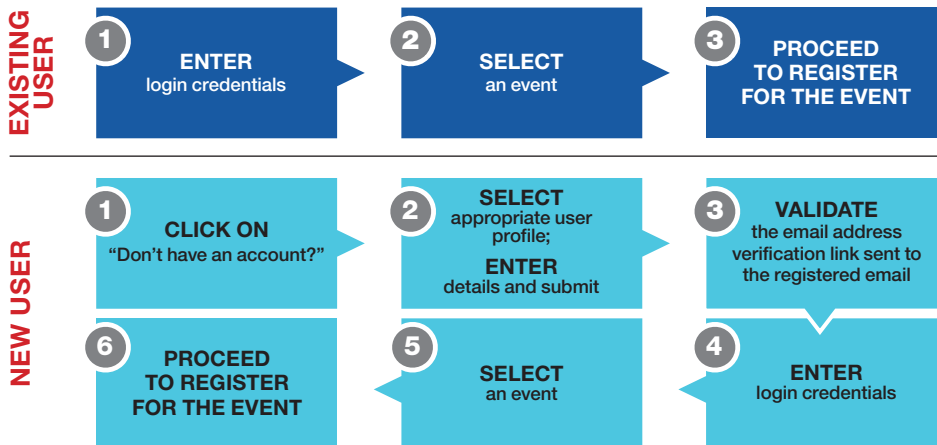
8.30 am – 9.00 am	Registration & Welcome Refreshments
9.00 am – 10.30 am	Session 1 <ul style="list-style-type: none"> Overview and Analysis of Selected Standards <ul style="list-style-type: none"> > Presentation and disclosure of financial statements <ul style="list-style-type: none"> – IAS 1/MFRS101 Presentation of Financial Statements – IAS 7/MFRS107 Statement of Cash Flows – IAS 24/MFRS124 Related Party Disclosures > Case study
10.30 am – 11.00 am	Morning Refreshments & Networking
11.00 am – 12.30 pm	Session 2 <ul style="list-style-type: none"> Overview and Analysis of Selected Standards (<i>continued</i>) <ul style="list-style-type: none"> > Revenue and other transactions and events <ul style="list-style-type: none"> – IFRS 15/MFRS15 Revenue from Contracts with Customers (Effective 1 January 2018) – IAS12/MFRS112 Income Taxes – IAS 8/MFRS108 Accounting Policies, Changes in Accounting Estimates and Errors – IAS 10/MFRS110 Events After the Reporting Period > Case study
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	Session 3 <ul style="list-style-type: none"> Overview and Analysis of Selected Standards (<i>continued</i>) <ul style="list-style-type: none"> > Standards affecting measurement <ul style="list-style-type: none"> – IAS 21/MFRS121 The Effect of Changes in Foreign Exchange Rates – IAS 23/MFRS123 Borrowing Costs – IFRS 13/MFRS13 Fair Value Measurement > Case study
3.00 pm – 3.30 pm	Afternoon Refreshments & Networking
3.30 pm – 5.00 pm	Session 4 <ul style="list-style-type: none"> Assets and Liabilities <ul style="list-style-type: none"> > Accounting for non-current assets <ul style="list-style-type: none"> – IAS2/MFRS102 Inventories – IAS 16/MFRS116 Property, Plant and Equipment – IAS 40/MFRS140 Investment Property – IAS 38/MFRS138 Intangible Assets – IFRS 5/MFRS5 Non-current Assets Held for Sale and Discontinued Operations – IAS 36/MFRS136 Impairment of Assets > Case study
5.00 pm	End of Day 1

DAY 2

8.30 am – 9.00 am	Registration & Welcome Refreshments
9.00 am – 10.30 am	Session 1 <ul style="list-style-type: none"> Assets and Liabilities (<i>continued</i>) <ul style="list-style-type: none"> > Accounting for obligations <ul style="list-style-type: none"> – IAS 37/MFRS137 Provisions, Contingent Liabilities and Contingent Assets – IAS 20/MFRS120 Accounting for Government Grants and Disclosure of Government Assistance – IFRS 16/MFRS16 Leases (Effective 1 January 2019) > Case study
10.30 am – 11.00 am	Morning Refreshments & Networking
11.00 am – 12.30 pm	Session 2 <ul style="list-style-type: none"> Financial Instruments and Accounting for Substantial Investment Interests <ul style="list-style-type: none"> > Financial instruments <ul style="list-style-type: none"> – IAS 32/MFRS132 Financial Instruments: Presentation – IFRS 9/MFRS9 Financial Instruments (Effective 1 January 2018) > Case study
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	Session 3 <ul style="list-style-type: none"> Financial Instruments and Accounting for Substantial Investment Interests (<i>continued</i>) <ul style="list-style-type: none"> > Business combinations and substantial investment interest <ul style="list-style-type: none"> – IFRS 3/MFRS3 Business Combinations – IAS 27/MFRS127 Separate Financial Statements – IAS 28/MFRS128 Investments in Associates and Joint Ventures > Case study
3.00 pm – 3.30 pm	Afternoon Refreshments & Networking
3.30 pm – 5.00 pm	Session 4 <ul style="list-style-type: none"> Financial Instruments and Accounting for Substantial Investment Interests (<i>continued</i>) <ul style="list-style-type: none"> > Business combinations and substantial investment interest (<i>continued</i>) <ul style="list-style-type: none"> – IFRS 10/MFRS10 Consolidated Financial Statements – IFRS 11/MFRS11 Joint Arrangement – IFRS 12/MFRS12 Disclosure of Interest in Other Entities > Case study
5.00 pm	End of Programme

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: pd.mia.org.my
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR SEMINARS

PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
 - Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
 - **Individual Registration:** Full payment shall be made at the point of online registration.
 - **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
 - Admittance to the programme shall be granted only upon full payment as per the above requirement.
- PAYMENT MODE**
- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT).**
 - Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyColD: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

PROGRAMME FEES

	Standard Fee	CMDF Subsidised Fee
Member/Member Firm	RM 1,200	RM 600
Non Member	RM 1,550	RM 950

NOTE: The CMDF subsidised fee is eligible to staff of Public Listed Companies which are not among the top 100 companies by market capitalisation, and employees of audit firms registered with the AOB with not more than 12 audit partners.

Subsidised fee is limited to 3 participants per company.

Please complete and submit the MIA-CMDF Subsidised Programme Registration Form in the following page.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

1 & 2 August 2024 (Thursday & Friday)

Concorde Hotel Kuala Lumpur

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 59200 Kuala Lumpur

HRD CORP (For Claimable Events Only)

Training Programme No.: 10001243177

Scheme Code : HRD Corp Claimable Courses
 –Skim Bantuan Latihan Khas

Type of Training : Remote Online Training (Public)

