



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

THIS PROGRAMME  
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**CMDP**

Terms & Conditions Apply



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

## CASE STUDY-BASED MFRS WEBINAR

# MFRS 13 Fair Value Measurements

## Practical revision course with illustrative examples

Learn to determine fair value measurements or disclosures and gain a practical approach to fair value measurement methodologies.

17 September 2024 (Tuesday), 9.00 am – 5.00 pm



# MFRS 13 Fair Value Measurements

## Practical revision course with illustrative examples

Measuring fair value poses significant challenges due to the inherent risk in having to apply judgement, which many opine to be more subjective rather than objective. Fair value cannot be measured with absolute precision and management is expected to provide a faithful representation of fair value at the measurement date based on all information available.

Gain an in-depth overview of how to determine fair value measurements or disclosures, as well as a practical approach to various fair value measurement methodologies and analysis of various accounting models to account for the effect of changes in fair value.

The programme is useful for those unfamiliar with fair value requirements, as well as those seeking a refresher course on MFRS 13. All the concepts are explained extensively by the use of various case studies for the purpose of deep and insightful understanding.

### OBJECTIVES

This programme seeks to help you:

- Understand the basic requirements of MFRS 13
- Understand the measurement techniques that may be applied
- Consider the inputs required and issues that may arise
- Review the impact on financial results and financial position
- Understand the disclosure requirements

### METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

### WHO SHOULD ATTEND

- Directors
- Senior Accountants
- Financial Controllers
- Finance Managers
- Accounts Executives

### SPEAKER/TRAINER

#### NG KEAN KOK

Kean Kok is a Chartered Accountant with over 25 years of auditing, accounting and company secretarial experience across various industries. He was previously with an international accounting firm in audit and advisory services. He had also served as a director and company secretary to several small family related firms.

Kean Kok is a member of MIA and had served as a Council Member, as well as in the Financial Reporting Standards Implementation Committee, Financial Statements Review Committee, Public Accountants in Business Committee, Monitoring Committee, and SSM Committee. He is a fellow member of ACCA, UK, a member of ACCA's Global Forum–Corporate Reporting, and was a member of ACCA Malaysia's Technical Committee.

# MFRS 13 Fair Value Measurements

## Practical revision course with illustrative examples

### PROGRAMME OUTLINE

8.30 am – 9.00 am	Participants login to join the webinar	1.00 pm – 3.00 pm	SESSION 3 <ul style="list-style-type: none"> <li>Valuation Techniques and Inputs               <ul style="list-style-type: none"> <li>&gt; Market, income and cost models</li> <li>&gt; Factors to consider</li> <li>&gt; Single vs multiple techniques</li> <li>&gt; Illustrations/examples</li> </ul> </li> <li>Valuation Inputs               <ul style="list-style-type: none"> <li>&gt; Observable vs unobservable inputs</li> <li>&gt; Fair value hierarchy                   <ul style="list-style-type: none"> <li>– Levels 1, 2 and 3</li> </ul> </li> <li>&gt; Bid-ask spreads</li> <li>&gt; IVSC on valuation uncertainty</li> <li>&gt; Illustrations/examples</li> </ul> </li> </ul>
9.00 am – 10.30 am	SESSION 1 <ul style="list-style-type: none"> <li>Introduction               <ul style="list-style-type: none"> <li>&gt; Context and objectives</li> <li>&gt; Definitions</li> <li>&gt; Scope</li> <li>&gt; Fair value model vs revaluation model</li> <li>&gt; Reporting changes of fair value in profit or loss, or other comprehensive income</li> </ul> </li> </ul>	3.00 pm – 5.00 pm	SESSION 4 <ul style="list-style-type: none"> <li>Specific Emphasis: Application to Financial Instruments               <ul style="list-style-type: none"> <li>&gt; Fair value and amortised cost using effective interest method</li> <li>&gt; Present value techniques                   <ul style="list-style-type: none"> <li>– Contractual cash flows and discount rate</li> </ul> </li> <li>&gt; The initial accounting for fair value of intercompany borrowing and lending at below market interest rates</li> <li>&gt; Accounting for fair value of financial guarantee contracts</li> <li>&gt; Determining and accounting for fair value of derivatives</li> <li>&gt; Illustrations/examples</li> </ul> </li> <li>Other Matters               <ul style="list-style-type: none"> <li>&gt; Disclosures</li> </ul> </li> </ul>
10.30 am – 12.00 pm	SESSION 2 <ul style="list-style-type: none"> <li>Measurement               <ul style="list-style-type: none"> <li>&gt; Issues in measurement</li> <li>&gt; Definition of fair value</li> <li>&gt; Identification of asset or liability</li> <li>&gt; Transaction analysis</li> <li>&gt; Market participants</li> <li>&gt; Issue: highest and best, or most advantageous market</li> <li>&gt; Fair value at initial recognition</li> <li>&gt; Illustrations/examples</li> </ul> </li> </ul>	5.00 pm	End of Webinar
12.00 pm – 1.00 pm	Break		

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

# MFRS 13 Fair Value Measurements

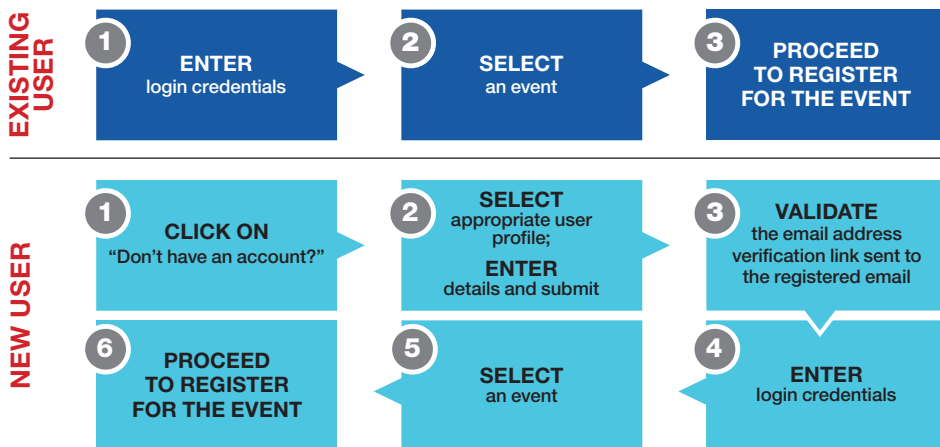
## Practical revision course with illustrative examples

With immediate effect, enrolment for all CPE programmes will be

**STRICTLY VIA ONLINE REGISTRATION ONLY**

### REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: [pd.mia.org.my](http://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 WEBINARS

#### WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
  - 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 webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

#### WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

#### 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' (MyCoID: 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 webinar, 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 webinar, 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 webinar or for participants who failed to join the webinar. 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.

#### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
  - Remain logged in at least 80% of the time allocated for the webinar,**
  - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).**

- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.

- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

#### COPYRIGHT

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#### 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 webinar 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 webinar's participants.

#### DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar 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.

### WEBINAR FEES

	Standard Fee	CMDF Subsidised Fee
Member/Member Firm	RM 550	RM 160
Non Member	RM 700	RM 310

**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.*

### WEBINAR DETAILS & REGISTRATION

17 September 2024 (Tuesday)

Session 1 : 9.00 am – 10.30 am

Session 2 : 10.30 am – 12.00 pm

Session 3 : 1.00 pm – 3.00 pm

Session 4 : 3.00 pm – 5.00 pm

Contact : Siti Adam/Jonathan  
 Tel : 07 227 0369  
 Fax : 07 222 0391  
 Email : [miajbu@mia.org.my](mailto:miajbu@mia.org.my)  
 Address : Malaysian Institute of Accountants  
 5.03A, 5th Floor Menara TJB  
 No. 9, Jalan Syed Mohd Mufti  
 80000 Johor Bahru

### HRD CORP (For Claimable Events Only)

Training Programme No.: 10001100882

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

Type of Training : Remote Online Training (Public)



# MIA–CMDF SUBSIDISED PROGRAMME REGISTRATION FORM

## PARTICIPANTS' DETAILS

**Participant 1** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

\*☐ Member    \*☐ Non-member    Membership No.:

**Participant 2** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

\*☐ Member    \*☐ Non-member    Membership No.:

**Participant 3** Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

\*☐ Member    \*☐ Non-member    Membership No.:

## ORGANISATION'S DETAILS

Organisation:

Industry: Contact Person:

Address:

Email: Tel: Fax:

## APPLICATION & DECLARATION

I/We hereby declare and confirm that our organisation/firm falls under one of the categories below:

☐ Public Listed Company but not among the top 100 companies by market capitalisation

☐ Auditors registered with Audit Oversight Board (AOB) and have no more than twelve (12) audit partners

I/We further declare and confirm that the information given in this form is correct and accurate to the best of my/our knowledge. I/We also agree that Malaysian Institute of Accountants (MIA) shall have the absolute discretion to reject the registration and/or application, if any of the information provided in this form is subsequently discovered to be untrue or inaccurate.

I/We hereby agree to give MIA, my/our consent pursuant to Personal Data Protection Act 2010 to collect, use, disclose, process and store my/our personal information for the purpose of this registration and application.

Name:

Position:

Signature:

Date: Company Stamp:

## PAYMENT BY CREDIT CARD

☐ Visa    ☐ Master

Cardholder's Name:

Card No.:

Expiry Date:

I Authorise Payment of RM:

Date: Cardholder's Signature:

Please ☒ the appropriate checkboxes.  
*Please submit registration for only one programme per registration form.  
You may make as many copies of the registration form as necessary.*

## PROGRAMME DETAILS

Programme Title:

Date:

## PROGRAMME FEE

	CMDF Subsidised Fee	PARTICIPANT (Please tick category)		
		1	2	3
Member/Member Firm	RM 160			
Non Member	RM 310			

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Subsidised fee is limited to 3 participants per company.  
Please complete and submit the MIA–CMDF Subsidised Programme Registration Form to MIA.

## ENQUIRIES AND REGISTRATION

**Head Office**  
Tel : 03 2722 9000  
Fax : 03 2722 9009  
Email : pd@mia.org.my  
Address : Malaysian Institute of Accountants  
Dewan Akauntan, Unit 33-01, Level 33  
Tower A, The Vertical, Avenue 3  
Bangsar South City, No.8 Jalan Kerinchi  
59200 Kuala Lumpur

**IMPORTANT NOTE:**  
Registration is on a first-come-first-served basis. Only fully completed registration form will be processed.

## TERMS & CONDITIONS

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- For selected webinars, participants will be issued with an e-certificate upon full attendance and submission of the feedback stating the benefits achieved (where applicable), and CPE credit hours for MIA members will be credited into the MIA Member Services Portal within 2 weeks of the webinar.
- The e-certificate and CPE credit hours will not be awarded if participants remain logged in less than 80% of the time allocated for the webinar.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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