



Centre for  
Management  
Technology®  
into our 25<sup>th</sup> year

2-day *interactive* program on

# ACCOUNTING & TAX TREATMENT *for* FIXED ASSETS

**20-21 October 2008**  
Parkroyal Hotel, Kuala Lumpur

## ***FOCUSING ON***

- Recognition of an Asset
- Intangible Assets
- Measurement of the Asset
- Impairment of Assets
- Reversing an Impairment Loss
- Investment Property
- Depreciation and Amortisation
- Capital Expenditure and Taxation
- Deferred Tax

## OVERVIEW

*Fixed Assets constitutes the largest item in many organizations' balance sheet. This program aims to provide participants with an in-depth and detailed solution to accounting and tax problems related to fixed assets. It will use practical examples to explore the best treatments that can be used to best present fixed assets in financial statements. It will also ensure that the best tax benefits are obtained. The interdependency between fixed assets and deferred tax accounting will be analyzed.*

### THIS COURSE WILL BE OF VALUE TO

- Financial Controllers
- General Managers
- Corporate Finance Advisors
- Company Secretaries
- Accountants
- Auditors
- Corporate Planners
- Accounts, Finance, Audit, Administrative Executives
- Internal Audit Executives
- Book-keepers

Program topics, speakers and schedules published herein are confirmed as at printing time. Please refer to the event's timetable page at [www.cmtevents.com](http://www.cmtevents.com) for the most up-to-date information.

## Day 1

Monday, 20 October 2008

### 9:00 PROPERTY, PLANT AND EQUIPMENT

- Recognition of an asset
- Measurement at recognition
- Measurement after recognition
- Derecognition
- Requirements of **FRS 116**

10.30 Morning Coffee

### 10:45 INTANGIBLE ASSETS

- Identification of intangible assets
- Control and future economic benefits
- Recognition and measurement
- Recognition of an expense
- Measurement of the asset
- Requirement of **FRS 138**

1:00 Lunch

### 2:00 IMPAIRMENT OF ASSETS

- Identifying and impaired asset
- Measuring the recoverable amount
- Basis of valuation
- Recognising and measuring an impairment loss
- Reversing an impairment loss
- Requirement of **FRS136**

3.30 Afternoon Tea

### 3.45 INVESTMENT PROPERTY

- Measurement at recognition
- Measurement after recognition
- Disposal of investment property
- Requirement of **FRS140**

5:00 Close of Day One

## Day 2

Tuesday, 21 October 2008

### 9:00 DEPRECIATION AND AMORTISATION

- When is depreciation necessary?
- When is amortization necessary?
- Methods of depreciation
- How to decide on the method?
- Requirements of **FRS 104**

10.30 Morning Coffee

### 10:45 CAPITAL EXPENDITURE AND TAXATION

- Concept of capital allowance
- Capital expenditure that is eligible for relief
- Types of relief available in Malaysia
- When should assets be disposed
- Unused allowances and how to utilize them
- Industrial building allowances

1:00 Lunch

### 2:00 DEFERRED TAX

- What is deferred taxation?
- Deferred tax computation
- **FRS 112** Requirement

3.30 Afternoon Tea

### 3.45 CASE STUDIES

- Discussion & Analysis

5:00 Close of Program

## **PARTICIPANTS WILL BENEFIT FROM THE FOLLOWING:**

- *Recognizing property, plant and equipment at the right cost and ensuring that they are correctly disclosed*
- *Being better able to recognize when an impairment of your assets has occurred*
- *Finding out how to carry out valuations on your assets*
- *Knowing how to determine the best method of depreciation for your organisation*
- *Understanding capital allowances and when it is available as well as how to maximize them*
- *Being better able to make deferred tax provisions for timing differences arising from property, plant and equipment*
- *Having a better understanding of the reporting framework used for capital expenditure*
- *Being better ensured that capital expenditure is presented in line with FRSs*
- *Knowing that the appropriate tax allowances are claimed*
- *Maximising tax benefits by using proper classification*
- *Ensuring better computation and proper disclosure of deferred taxation*

# REGISTRATION

ACCOUNTING &  
TAX TREATMENT for  
FIXED ASSETS

Name	
Position	
Email	
Name	
Position	
Email	
Tel	Fax

Company	
Address	
City/Postcode	Country
Approving Manager's Name	
Position	
E-mail	

**Fees:** The full Registration Fee includes cost of all sessions, luncheon, coffee/tea & documentation.

	1 Person	Group fee for 3 or more* (from the same company)
<b>Regular Fee</b>	<b>RM1,795</b>	<b>RM1,595</b> <b>(MIN SAVINGS OF RM600)</b>

\* Terms and conditions apply.

**Cancellations, Refunds & Transfers:** A full refund will be promptly made for all written cancellations 3 weeks before the meeting. Thereafter, cancellations are not refundable. A substitute may be made at any time.

**Cheques :** Crossed & payable to  
"Centre for Management Technology Sdn Bhd"

Photocopy Registration Form to Preserve Brochure Copy. October 2008

## TELEGRAPHIC TRANSFER

Account Name: **Centre for Management Technology Sdn Bhd**  
A/C No: **3 - 0903390 - 12**  
Bank: Public Bank Berhad  
Branch: Grd Floor, Menara Public Bank Jalan Ampang  
Swift Code: PBBEMYKL  
*TT must include additional RM10 for Beneficiary's Bank charges. Delegates must bear all bank charges and local taxes (if applicable). Fees must be NETT of ALL charges.*

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## TO REGISTER

Online: **www.cmtevents.com**  
Email: **adminkl@cmtsp.com.sg**  
Fax: **(603) 2162 6393**  
Tel: **(603) 2162 7322**  
Post to: Lot 7.03, 7th Floor, North Block, The Ampwalk,  
218 Jalan Ampang, 50450 Kuala Lumpur

## CERTIFICATE OF COMPLETION

A Certificate of Completion will be awarded upon successful completion of each course. This serves as evidence of your personal and professional commitment to you career.

### COURSE TIMING

Registration: 8.30 am, Course Begins: 9.00 am,  
Morning Coffee: 10.30 am, Lunch: 1.00 pm to 2.00 pm,  
Tea Break: 3:30 pm, Course Ends: 5.00 pm

Register online ~ [www.cmtevents.com](http://www.cmtevents.com)

## FACILITATOR

**MR. T. SEELAN, C.A. (M), FCCA,** specialises in designing and setting up of accounting, internal control and operational systems as well as in performing operational audits. His clients include those in the hospitality, education, manufacturing and service-based industries.

His working experience includes years at several public accounting firms, a leading hotel in Langkawi and an established manufacturing organisation. He was also attached to a large tax firm for three years. He also acts as a consultant for a number of groups on financial issues.

Mr. Seelan is also actively involved in the development and implementation of financial and management training programs for various organizations. He has trained accountants and financial advisors in Vietnam, Brunei and Uganda. These programs have produced excellent feedback.

He has trained personnel from numerous companies and the public sector, including, Majlis Bandaraya Shah Alam, Permodalan Nasional Berhad, Institut Jantung Negara, Tradewind Hotel Group, Bintulu Development Authority, Ritz Carlton Hotel, Putrajaya IOI Resort, Majlis Perbadanan Sibul, Lembaga Urusan Tabung Haji, Tenaga Cable Industries, Yeo Hiap Seng, Kobe Precision, Eon Finance, International Islamic University, Petroliam Nasional Bhd, Progressive Insurance Bhd, Subang Jaya Medical Centre, The MINT Hotel, KLIA Pan Pacific Hotel, Bank Rakyat, Toshiba Electronics, UDA Holdings Bhd, Komag USA, Bank Industri & Teknologi (M) Bhd, PPB Group and TH Plantations to name a few.

He is a Member of the Malaysian Institute of Accountants, Fellow member of the Chartered Association of Certified Accountants and the Institute of Business Administration.