

Two-Day Workshop

FINANCIAL INSTRUMENTS:

RECOGNITION, MEASUREMENT, PRESENTATION & DISCLOSURES

FRS 139, FRS 132, FRS 7, Amendments & IFRS 9

April 28-29, 2010 | The Legend Hotel, Kuala Lumpur

Name of Participant _____

Position _____

MICPA Member Others

Name of Participant _____

Position _____

MICPA Member Others

Name of Participant _____

Position _____

MICPA Member Others

Contact Person _____

Name of Organisation _____

Address _____

Tel No. _____

Fax No. _____

Email _____

Confirmation of registration is on first-come first-serve basis. Please photocopy the registration form if additional copies are required.

Payment by:

Cheque: Enclosed is a crossed cheque No. : _____ for RM _____ made payable to "MICPA" being payment of the registration fee for the Workshop.

Credit Card: Please charge my credit card

Visa MasterCard JCB for RM _____ Issuing Bank: _____

Credit Card Number: _____ Exp. Date: _____

Cardholder's Name: _____ Signature (as per card): _____

For further information, please contact
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FINANCIAL INSTRUMENTS: RECOGNITION, MEASUREMENT, PRESENTATION & DISCLOSURES

FRS 139, FRS 132, FRS 7, Amendments & IFRS 9

Each participant will receive a complimentary copy of the book, *Financial Instruments: Recognition, Measurement, Presentation & Disclosures, 1st Edition 2010* worth RM100

HRDF Claimable
 Under SBL Scheme

April 28-29, 2010
 The Legend Hotel
 Kuala Lumpur

WORKSHOP HIGHLIGHTS

- ▶ Recognition and De-recognition of Financial Assets and Financial Liabilities
- ▶ Measurement of Financial Instruments
- ▶ Gain or Loss on Re-measurement
- ▶ Impairment of Financial Assets
- ▶ Hedge Accounting
- ▶ Presentation of Financial Instruments - FRS 132
- ▶ The Disclosure Requirements of FRS 7
- ▶ IFRS 9: Financial Instruments - Overview of Current Developments

Continuing Professional Development



Organised by



The Malaysian Institute of Certified Public Accountants
 (Institut Akauntan Awam Bertauliah Malaysia)

FINANCIAL INSTRUMENTS: RECOGNITION, MEASUREMENT, PRESENTATION & DISCLOSURES FRS 139, FRS 132, FRS 7, Amendments & IFRS 9

The year 2010 marks a new milestone to the financial reporting standards in Malaysia. Reporting entities in Malaysia must now apply FRS 139, *Financial Instruments: Recognition & Measurement*, the most challenging reporting standard accountants have ever had to face. With a development period of no less than 15 years internationally, this standard requires that previously unrecognised derivatives of forwards, futures, swaps and options shall be recognised in the statement of financial position on their contract dates. The overall requirements of FRS 139 are complex, rule-based and difficult to understand and apply.

The objective of the Workshop is to assist

participants in understanding the complexities of accounting for financial instruments in the ever dynamic, volatile and globalised financial markets.

The participants will learn the application of the recognition and measurement requirements for the various measurement models prescribed in the standards, the hedge accounting requirements of the standards, and the presentation and disclosure requirements of the standards.

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WHO SHOULD ATTEND

- ▶ Chief finance officer and financial controllers
- ▶ Tax managers
- ▶ Accountants and auditors
- ▶ Investment bankers and financial analysts
- ▶ Company secretaries
- ▶ Academicians
- ▶ Others who are interested to know more about financial instruments

REGISTRATION

Registration Fee: (per participant)	MICPA Members	RM900.00
	Others	RM1,050.00

Staff of MICPA members' firms who are not MICPA members are entitled to the preferential rate of registration fee (RM900.00 per participant) provided the firm registers at least 3 participants for the Workshop.

The registration fee covers documentation, lunch and coffee breaks.

MICPA CPD Hours : 16 Hours

MIA CPE Hours : 16 Hours

**Closing Date for
Registration:**
April 21, 2010

Cancellation:

All cancellations must be notified in writing. An administrative charge of 20% of the registration fee will be levied for cancellations received before the closing date for registration. There will be no refund of the registration fee if cancellation is received after the closing date for registration. However, should a participant be unable to attend, a replacement may be sent. Any difference in fee payment will be charged accordingly.

Disclaimer:

The organiser reserves the right to make any amendments to the programme, venue, speaker replacements, topics or cancellation of the event if warranted by circumstances beyond its control.

WORKSHOP PROGRAMME

DAY 1	
08:30 a.m. - 09:00 a.m.	REGISTRATION
09:00 a.m. - 10:30 a.m.	Introduction to financial instruments Recognition of financial assets and financial liabilities
10:30 a.m. - 10:50 a.m.	COFFEE BREAK
10:50 a.m. - 01:00 p.m.	Derecognition of financial assets and financial liabilities
01:00 p.m. - 02:00 p.m.	LUNCH
02:00 p.m. - 03:30 p.m.	Measurement of financial instruments
03:30 p.m. - 03:50 p.m.	COFFEE BREAK
03:50 p.m. - 05:00 p.m.	Gain or loss on remeasurement
05:00 p.m.	END OF DAY 1
DAY 2	
08:30 a.m. - 09:00 a.m.	REGISTRATION
09:00 a.m. - 10:30 a.m.	Impairment of financial assets
10:30 a.m. - 10:50 a.m.	COFFEE BREAK
10:50 a.m. - 01:00 p.m.	Hedge accounting
01:00 p.m. - 02:00 p.m.	LUNCH
02:00 p.m. - 03:30 p.m.	Presentation of financial instrument – FRS 132
03:30 p.m. - 03:50 p.m.	COFFEE BREAK
03:50 p.m. - 05:00 p.m.	Disclosure requirement of FRS 7 IFRS 9: Financial instruments - Overview of current developments
05:00 p.m.	END OF DAY 2

PROFILE OF WORKSHOP LEADERS

MR TAN LIONG TONG is currently a Technical Consultant to Mazars Malaysia. He also serves as a Technical Advisor to the Financial Reporting Standards Implementation Committee (FRSIC) of the MIA. Previously, Mr Tan was an Associate Professor with the Graduate School of Management, Universiti Putra Malaysia. He has served as a Council Member of MICPA, a Technical Consultant to the MASB and the Securities Commission. With over twenty years of lecturing and research experience behind him, he is actively involved in the research and development of Malaysian Accounting Standards. He has published widely in journals and has also authored many accounting books exclusively for practitioners and accounting students in Malaysia.

Mr Tan is a member of MIA, MICPA and a fellow member of IBBM.

MR WOON CHIN CHAN is currently a consultant cum trainer in financial, corporate, accounting, auditing and other related areas. His areas of consultancy include strategic policies, financial advisory, business valuation and public relations for PLCs. He also serves as project manager to various working groups that formulate and develop FRSs for the Malaysian Accounting Standards Board.

Mr Woon is a member of MIA and MICPA.