REGISTRATION FORM

One-Day Workshop

FINANCIAL INSTRUMENTS (FRS 139)

September 30, 2009 | Concorde 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 Nomber: ______________________________ Exp. Date: ____________

Cardholder's Name: ____________________ Signature (as per card): ____________

For further information, please contact
Mr Tan Choon Hai / Cik Salmiah Aliyas
THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
No. 15, Jalan Medan Tuanku 50300 Kuala Lumpur
Tel : 03-2698 9622 Fax : 03-2698 9403
E-mail: chtan.edu@micpa.com.my or salmiah.edu@micpa.com.my
Website: www.micpa.com.my

ONE-DAY WORKSHOP

FINANCIAL INSTRUMENTS (FRS 139)

HRDF Claimable Under SBL Scheme

September 30, 2009
Concorde Hotel
Kuala Lumpur

WORKSHOP HIGHLIGHTS

- **Measurement of Financial Instruments**
- **Impairment of Financial Assets**
- **Understanding Embedded Derivatives**
- **De-recognition of Financial Assets and Financial Liabilities**
- **Hedging and Hedge Accounting**

Continuing Professional Development

Organised by

CPA MALAYSIA

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

Financial Instruments (FRS 139)

This one-day Workshop aims to provide an overview to the requirements of FRS 139. FRS 139 has the potential to cause significant volatility to the reported earnings of financial and non-financial institutions. This may be due to the use of fair values to account for simple investments and forward contracts to manage foreign exchange and commodity risks. In addition, many may find that embedded in their sales, purchase and lease contracts are derivatives that need to be separated and accounted for using fair values. There are also new rules on provisioning for trade debtors and investments based on discounted cash flows under an incurred loss model. To summarise, this standard is likely to change the way management account for financial instruments and may involve substantial changes to systems, processes and documentation.

The Workshop will provide an appreciation of the complexity of FRS 139, and their implications on companies' financial results. The Workshop leaders will be illustrating the fair value concepts applied in financial assets and liabilities, the appropriate accounting treatment for embedded derivatives, the rules of de-recognition of financial assets, and impairment of financial assets, as well as the criteria for hedge accounting.

Who Should Attend

- Chief financial officers and financial controllers
- Tax managers/executives
- Accountants and auditors
- Investment bankers, financial analysts, regulators
- Academicians and students of accountancy
- Others who are interested to know more about Financial Instruments (FRS 139)

Registration

Registration Fee: (per participant)	MICPA Members	RM350.00
	Others	RM425.00

Staff of MICPA members' firms who are not MICPA members are entitled to the preferential rate of registration fee (RM350.00 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 : 8 Hours
MIA CPE Hours : 8 Hours
HRDF Claimable Under SBL Scheme

Closing Date for Registration: September 23, 2009

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

08:30 a.m. - 09:00 a.m.	REGISTRATION
09:00 a.m. - 10:30 a.m.	Introduction and Scope of FRS 139 Classification and Measurement • Recognition • Classification • Measurement • Amortised cost and effective yield
10:30 a.m. - 11:00 a.m.	COFFEE BREAK
11:00 a.m. - 01:00 p.m.	Classification and Measurement (con't) • Fair value • Impairment • Reclassification • Transitional provision
01:00 p.m. – 02:00 p.m.	LUNCH
02:00 p.m. – 03:30 p.m.	Embedded Derivatives De-recognition
03:30 p.m. - 04:00 p.m.	COFFEE BREAK
04:00 p.m. – 04:30 p.m.	Hedging
04:30 p.m. – 05:00 p.m.	Question & Answers (Q&A)
05:00 p.m.	END

Profile of Workshop Leaders

MR MANOHAR JOHNSON is currently an Executive Director with the Assurance Practice of PricewaterhouseCoopers Malaysia, With approximately 12 years of experience in providing audit and business advisory services to a wide range of clients, he has worked closely with local enterprises, conglomerates and multinational companies with operations in Malaysia. His clients come from a variety of industries including automotive manufacturing and trading and palm oil related businesses.

Mr Manohar spent 2 years on secondment with PricewaterhouseCoopers US, focusing on industrial manufacturing and healthcare clients and implementation of Sarbanes Oxley 404 requirements at a SEC registrant.

Mr Manohar is a Member of the Association of Chartered Certified Accountants (ACCA).

MS SOO KWAI FONG is currently an Executive Director with the Assurance Practice of PricewaterhouseCoopers Malaysia. With approximately 12 years of experience in providing audit and business advisory services to a wide range of clients, she has worked closely with local enterprises and conglomerates as well as multinational companies with operations in Malaysia. Her clients come from a variety of industries including oil and gas, telecommunications, pay TV and information technology.

Ms Soo manages reviews of the accounting, control and information systems of major public listed companies with a view to recommending improvements and enhancements. She has also managed assignments involving the corporate restructuring and merging of operations of major public companies including the determination of profit projections.

Ms Soo is a Member of the Association of Chartered Certified Accountants (ACCA).