



MALAYSIAN INSTITUTE
OF ACCOUNTANTS



MIA WEBINAR SERIES
A Highly Interactive Learning Session
with Live Q&As, Quick Polls or Surveys

VALUATION IN PRACTICE FOR TRANSACTIONS AND REPORTING

LEVEL 1 » **Valuation Fundamentals**

17 & 18 June 2020 (Wednesday & Thursday), 10.00am-12.00noon

LEVEL 2 » **Valuation for Business Combination**

24 & 25 June 2020 (Wednesday & Thursday), 10.00am-12.00noon

LEVEL 3 » **Valuation of Intangible Assets**

1 & 2 July 2020 (Wednesday & Thursday), 10.00am-12.00noon



With accounting standards requiring companies to use fair value accounting for financial reporting, preparers, auditors and users of financial statements are required to have a far better understanding of the requirements and implications of fair value accounting.

This valuation programme series will examine and address fair value accounting from a valuation perspective. It will provide participants with an integrated understanding of valuation, with a particular emphasis on the practical issues relating to valuation and the valuation principles which underpin them. Participants will be encouraged to explore and discuss different valuation techniques and how they apply to commonly found illiquid assets. The programme series will also cover regulatory aspects, practical tips, real life examples and interactive sessions.

METHODOLOGY

Lectures and PowerPoint presentations, Case Studies, Real Life examples, discussions and Q&A.

WHO SHOULD ATTEND

- Company CEOs, COOs and CFOs
- Financial Managers and Analysts
- Company Secretaries
- Company Founders and Key Shareholders
- Entrepreneurs

VALUATION FUNDAMENTALS

OBJECTIVES

What are the purpose, the requirements and the role valuers play in the financial community? Gain a thorough understanding of the valuation process and common mistakes found in valuation reports through the programme's interactive valuation case studies.

PROGRAMME OUTLINE

- Introduction to Valuation
 - > General overview of Valuation
 - > Parties or users of valuation
 - > The role of 3rd party valuers
- Valuation Process
 - > Steps involved in performing a valuation
 - > Purpose, scope and methodology
 - > Gathering necessary information and data
 - > Developing mathematical models and reports
 - > Common mistakes in valuation reports
- Measuring Fair Value/ Market Value
 - > What is fair value and what is market value?
 - > The application and its major challenges
 - > FAQ about fair value measurement
- Methods of Valuation
 - > A detailed look into different approaches to valuation
 - > Mathematical formulas used and reasoning
 - > Using Discounted Cash Flow Method (DCF)
 - > Using Multiples or Capitalisation of Earnings Method
- Recap and Q&A

VALUATION FOR BUSINESS COMBINATION

OBJECTIVES

In this programme, participants will gain a deeper understanding of what business combinations are and the how and why fair value concept applies. Make full use of this opportunity to understand and work through the mechanics of the purchase price allocation process.

PROGRAMME OUTLINE

- Introduction to Business Combinations
 - > What are business combinations?
 - > Definition of a business under accounting standards
 - > Overview of Financial Reporting Standard: IFRS/ MFRS 3
- Purchase Price Allocation (PPA) Process
 - > What is PPA and the valuation process involved?
 - > Determining the consideration
 - > Recognising and Measuring the value of Tangible Assets
 - > Recognising and Measuring the value of Intangible Assets
 - > Calculating Deferred Tax and Goodwill
- Practical Considerations for PPA Valuation Process
 - > Valuing Tangible Assets
 - > Valuing Intangible Assets
 - > Other factors to be considered
 - > Cross checks
- Case Studies and Q&A

VALUATION OF INTANGIBLE ASSETS

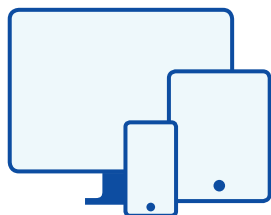
OBJECTIVES

Intangible assets are a regular feature on company balance sheets these days. Gain an understanding on the main methods of valuing intangible assets as well as the practical elements of valuing different types of intangible assets. Participants will have the opportunity to participate in practical case studies in order to understand the main financial inputs for an intangible asset valuation.

PROGRAMME OUTLINE

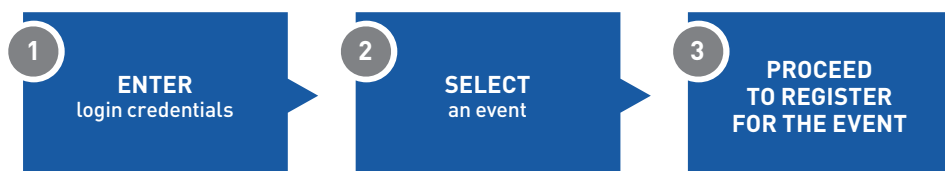
- Introduction to Intangible Assets
 - > Various reasons to value Intangible Assets
 - > Variables involved in valuing Intangible Assets
 - > Brief Case Study on Intangible Asset identification
- Valuation Process for Intangible Assets
 - > Introduction to Intangible Asset Valuation
 - > Steps in doing Intangible Asset Valuation including case studies
- Practical Considerations of Intangible Asset Valuation
 - > Issues to consider in Intangible Asset Valuation
 - > Commonly faced challenges in Asia
- Recap & Q&A

REGISTRATION PROCESS

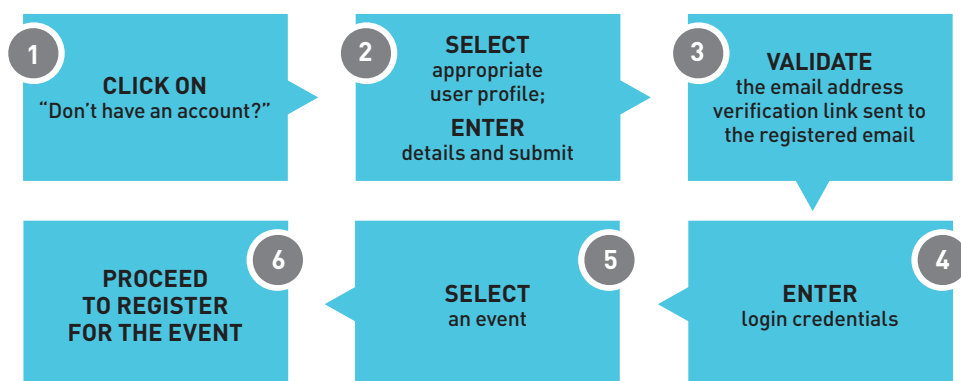


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EXISTING USER



NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)
MIA Help Desk @ 603-2722 9000

TERMS & CONDITIONS FOR WEBINAR

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 Proforma Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar may be denied upon failure to make full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 2 hours before the commencement of webinar.
- The Access Link is unique and should not be forwarded/shared with others.

CANCELLATION

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

- Written cancellation received less than seven (7) days from the date of the webinar:
 - A refund (less administrative charge of 20%) will be made.
 - Unpaid registrations will also be liable for 20% administrative charges.
- Written cancellation/failed to join on the day of the webinar:
 - No refund will be entertained.
 - Unpaid registrations will also be liable for full payment of registration fee.
- Substitute/replacement for cancellation is not allowed and will be treated as a new registration. Payment shall be made as per the above requirement under Webinar Fee.

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.

CERTIFICATE OF ATTENDANCE AND CPE HOURS.

- Upon full attendance of the webinar, participants will be issued an "e-certificate".
- For MIA members, the CPE hours will be credited into the MIA Member Services Portal within 2 weeks of the webinar.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the webinar.
- The e-certificate and CPE hours will not be awarded for partial attendance.

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER

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

FACILITATOR

ADIE GUPTA

Adie Gupta is the Co-founder and Managing Director of Spring Galaxy, a valuation and transaction advisory firm serving government clients and the corporate sector in the Asia Pacific region. He has more than 20 years of valuation, corporate finance, and consulting experience. Prior to Spring Galaxy, he worked as the MD of a regional MNC valuation firm, in different roles for a mid-tier and a big 4 professional services firm in Australia and Asia focussing on valuations and corporate finance services. Adie has previously provided business and IP valuation services to several Malaysian government agencies in relation to lending based on IP assets and has recently valued companies operating in the Palm Oil Trading, Multi-Media, Technology, Telecom and Telecom Equipment sectors. He has also advised companies on corporate transactions including M&A, divestments, IPOs, and private placements. Adie speaks at various forums and conferences on topics relating to start ups, valuations, M&A and IP.

WEBINAR FEE PER LEVEL

Member/Member Firm	RM 180
Non-member	RM 250

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



WEBINAR DETAILS & REGISTRATION

LEVEL 1 : 17 & 18 June 2020
(Wednesday & Thursday)

LEVEL 2 : 24 & 25 June 2020
(Wednesday & Thursday)

LEVEL 3 : 1 & 2 July 2020
(Wednesday & Thursday)

Time : 10.00 am-12.00 noon

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