



MALAYSIAN INSTITUTE
OF ACCOUNTANTS



MIA WEBINAR SERIES
A Highly Interactive Learning Session with Live
Q&As, Self-Assessment Quizzes and Quick Polls or Surveys

VALUATION IN PRACTICE FOR TRANSACTIONS AND REPORTING

PART 1 » **Valuation Fundamentals**

2 March 2022 (Wednesday), 1.00pm – 5.15pm

PART 2 » **Valuation for Business Combination**

9 March 2022 (Wednesday), 1.00pm – 5.15pm

PART 3 » **Valuation of Intangible Assets**

16 March 2022 (Wednesday), 1.00pm – 5.15pm



VALUATION IN PRACTICE FOR TRANSACTIONS AND REPORTING



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

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

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

PART 1 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

12.30 pm – 1.00 pm	Participants login to join the webinar
1.00 pm – 3.00 pm	Session 1 <ul style="list-style-type: none">• Introduction to Valuation<ul style="list-style-type: none">> General overview of Valuation> Parties or users of valuation> The role of 3rd party valuers• Valuation Process<ul style="list-style-type: none">> 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
3.00 pm – 3.15 pm	Break
3.15 pm – 5.15 pm	Session 2 <ul style="list-style-type: none">• Measuring Fair Value/Market Value<ul style="list-style-type: none">> What is fair value and what is market value?> The application and its major challenges> FAQ about fair value measurement• Methods of Valuation<ul style="list-style-type: none">> 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
5.15 pm	End of Webinar



VALUATION IN PRACTICE FOR TRANSACTIONS AND REPORTING



TRAINER/SPEAKER

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.

PART 2 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

12.30 pm – 1.00 pm	Participants login to join the webinar
1.00 pm – 3.00 pm	Session 1 <ul style="list-style-type: none"> • Introduction to Business Combinations <ul style="list-style-type: none"> > What are business combinations? > Definition of a business under accounting standards > Overview of Financial Reporting Standard: IFRS/MFRS 3 • Purchase Price Allocation (PPA) Process <ul style="list-style-type: none"> > 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
3.00 pm – 3.15 pm	Break
3.15 pm – 5.15 pm	Session 2 <ul style="list-style-type: none"> • Practical Considerations for PPA Valuation Process <ul style="list-style-type: none"> > Valuing Tangible Assets > Valuing Intangible Assets > Other factors to be considered > Cross checks • Case Studies and Q&A session
5.15 pm	End of Webinar

PART 3 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

12.30 pm – 1.00 pm	Participants login to join the webinar
1.00 pm – 3.00 pm	Session 1 <ul style="list-style-type: none"> • Introduction to Intangible Assets <ul style="list-style-type: none"> > Various reasons to value Intangible Assets > Variables involved in valuing Intangible Assets > Brief Case Study on Intangible Asset identification • Valuation Process for Intangible Assets <ul style="list-style-type: none"> > Introduction to Intangible Asset Valuation > Steps in doing Intangible Asset Valuation including case studies
3.00 pm – 3.15 pm	Break
3.15 pm – 5.15 pm	Session 2 <ul style="list-style-type: none"> • Practical Considerations of Intangible Asset Valuation <ul style="list-style-type: none"> > Issues to consider in Intangible Asset Valuation > Commonly faced challenges in Asia • Recap & Q&A session
5.15 pm	End of Webinar

Valuation in Practice for Transactions and Reporting

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

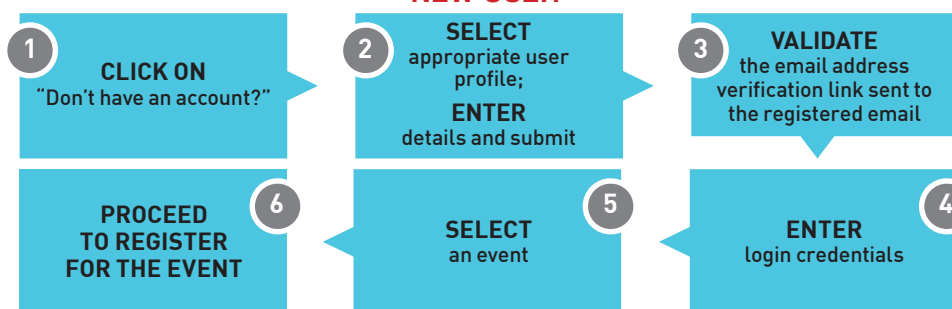


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For any assistance, please call (8.45am-5.30pm, Monday-Friday)

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.

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.

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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 FEE PER PART

Member/Member Firm	RM 400
Non-member	RM 520

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

ENJOY 10% DISCOUNT

on total programme fee when you register for all 3 parts.

WEBINAR DETAILS & REGISTRATION

PART 1	: Valuation Fundamentals 2 March 2022 (Wednesday)
PART 2	: Valuation for Business Combination 9 March 2022 (Wednesday)
PART 3	: Valuation of Intangible Assets 16 March 2022 (Wednesday)

Session 1 : 1.00 pm – 3.00 pm

Session 2 : 3.15 pm – 5.15 pm

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