



M1007: NON-CURRENT ASSETS FOR PAIBs

Date & Time: 11th March 2010 (15.00 – 18.30)

(3 hours of structured CPE qualifying under Core Competencies in terms of MIA CPE Regulations)

Venue: BPP Training Centre (Lower Ground at the MIA premises)

Speaker: Jonathan Dingli

BACKGROUND INFORMATION

Whether an asset is capitalised or not, the value attributed to it and how it is depreciated or not has a significant impact on the statement of financial position, equity and profits of a company. These in turn affect analysts' measures of return and gearing, which are used as a basis for making investment decisions.

THIS WORKSHOP

Having attended this workshop you will be able to:

- Apply and discuss the timing of the recognition of non-current assets and the determination of their carrying amounts including impairments and revaluations.
- Apply and discuss the accounting treatment of investment properties including classification, recognition and measurement issues.
- Apply and discuss the accounting treatment of intangible assets including the criteria for recognition and measurement subsequent to acquisition and classification.

Standards to be covered: IAS 16 Property, plant and equipment, IAS 38 Intangible assets, IAS 40 Investment property, IAS 36 Impairment of assets, IAS 20 Government grants and IAS 23 Borrowing costs.

TARGET AUDIENCE

This workshop is relevant for Professional Accountants in Business.

THIS WORKSHOP

15.00 – 16.30 Non-current assets for PAIBs (Part 1)

16.30 – 17.00 Coffee Break

17.00 – 18.30 Non-current assets for PAIBs (Part 2)

FEE & OTHER BOOKING INFORMATION

Fee: Members: € 32.50, Non-members: € 65.00

Attendance to this workshop is limited to 60 participants. Kindly place your reservation and affect payment through the [MIA Website](#) by close of business on Tuesday 9th March 2010. The Institute is not accepting individual bookings by telephone or e-mail. Only group bookings can be made via [e-mail](#).

Participants can make use of the Institute's parking (Level -5)



SPEAKER'S PROFILE



Jonathan Dingli

Jonathan Dingli is currently the Malta Institute of Accountants' Technical Director. He joined the Institute as a Technical Officer in May 2005 after having worked for a number of years for KPMG in Malta and overseas. He qualified from the University of Malta with a Bachelor of Accountancy (Hons) in 2002.

Jonathan currently lectures for the ACCA paper P2 *Corporate Reporting* with BPP Malta, having also lectured P2 for BPP Poland in 2008. He is also a visiting lecturer at the University of Malta.