



# ACCOUNTING FOR LEASES: MFRS 16 Leases and Section 20 MPERS

(HRD Corp Programme Number : 10001744791)

## COURSE CONTENTS SUMMARY :

- Scope, Contract Identification & Recent Updates
- Lessee Accounting – Recognition & Discount Rates
- ROU Assets, Reassessments & MPERS Section 20
- Lessor Accounting, Complex Scenarios & Practical Models

## LEARNING OUTCOME

1. **Differentiate Frameworks:** Compare and contrast the accounting treatments under the single-lessee model of MFRS 16 versus the dual-model of Section 20 MPERS.
2. **Apply Scope & Identification Criteria:** Correctly identify lease components, non-lease components, and contract combinations under MFRS 16.
3. **Execute Complex Calculations:** Perform precise computations for Right-of-Use (ROU) assets, lease liabilities, discount rates, interest expenses, and depreciation.
4. **Manage Modifications & Remeasurements:** Accounting for lease modifications, reassessments of lease terms, and variable lease payments.
5. **Implement Standard Updates & Agenda Decisions:** Apply the latest IFRIC Agenda Decisions and recent MFRS 16 updates to real-world corporate scenarios.
6. **Master Advanced Transactions:** Evaluate complex arrangements including intermediate lessor/subleases, investment properties, and sale-and-leaseback transactions.



**WANFAH PROSPER PLT**  
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## ACCOUNTING FOR LEASES: MFRS 16 Leases and Section 20 MPERS

**ONE-DAY SEMINAR**

### MASTER. APPLY. REPORT WITH CONFIDENCE.

A comprehensive one-day seminar that equips finance professionals with the knowledge and practical skills to navigate complex lease accounting requirements under MFRS 16 and Section 20 MPERS.

### LEARNING OBJECTIVES



#### 1. DIFFERENTIATE FRAMEWORKS

Compare and contrast the accounting treatments under the single-lessee model of MFRS 16 versus the dual-model of Section 20 MPERS.



#### 2. APPLY SCOPE & IDENTIFICATION CRITERIA

Correctly identify lease components, non-lease components, and contract combinations under MFRS 16.



#### 3. EXECUTE COMPLEX CALCULATIONS

Perform precise computations for Right-of-Use (ROU) assets, lease liabilities, discount rates, interest expenses, and depreciation.



#### 4. MANAGE MODIFICATIONS & REMEASUREMENTS

Accounting for lease modifications, reassessments of lease terms, and variable lease payments.



#### 5. IMPLEMENT STANDARD UPDATES

Apply the latest IFRIC Agenda Decisions and recent MFRS 16 updates to real-world corporate scenarios.



#### 6. MASTER ADVANCED TRANSACTIONS

Evaluate complex arrangements including intermediate lessor/subleases, investment properties, and sale-and-leaseback transactions.

### PROGRAMME SCHEDULE

09:00 AM – 10:45 AM

#### Session 1: Scope, Contract Identification & Recent Updates

- Understanding Core Principles & Framework Comparison
- Identifying a Lease
- MFRS 16 Updates & Technical Agenda Decisions

11:00 AM – 01:00 PM

#### Session 2: Lessee Accounting – Recognition & Discount Rates

- Recognition Exemptions
- Determining Lease Liability & Terms
- Discount Rate Determination
- Practical Exercise / Hands-on Case Study

02:00 PM – 03:30 PM

#### Session 3: ROU Assets, Reassessments & MPERS Section 20

- Right-of-Use (ROU) Asset Measurement
- Subsequent Remeasurement & Modifications
- Comparative Focus: Section 20 MPERS for Private Entities

03:45 PM – 05:00 PM

#### Session 4: Lessor Accounting, Complex Scenarios & Practical Models

- Lessor Accounting Mechanics
- Intermediate Lessors & Subleases
- Sale and Leaseback Transactions
- Practical Case Studies & Q&A

10:45 AM – 11:00 AM

Morning Break

01:00 PM – 02:00 PM

Lunch Break

03:30 PM – 03:45 PM

Afternoon Break

### KEY BENEFITS



Gain practical insights and real-world applications



Ensure compliance with MFRS 16 and Section 20 MPERS



Improve financial reporting accuracy and transparency



Learn from expert trainers and practical case studies

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## TRAINER PROFILE : Dr. Ooi Chee Keong

**Qualifications:-** Chartered Accountant of MIA and MICPA, Certified Financial Planner (CFP) and HRD Corp Accredited Trainer

### EXPERIENCE

Chee Keong has had a long and distinguished career as a Chartered Accountant in a number of well-known Malaysian and International Companies. He started his career in Accounting as an Auditor in a medium firm in 1999. In 2002, he joined Road Builder (M) Sdn Bhd as an Assistant Accountant, attached with the International Division. In 2011, he raised to Chief Financial Officer (CFO) position with TNB Energy Services Sdn Bhd (a wholly owned subsidiary of Tenaga Nasional Berhad).

He has more than fifteen years of hand-on experience in difference areas of management and functions in diverse industries such as auditing, construction, engineering, manufacturing, trading and utilities.

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**REGISTRATION FORM (HRD Corp Claimable)**  
**ACCOUNTING FOR LEASES: MFRS 16 Leases and**  
**Section 20 MPERS**  
(HRD Corp Programme Number : **10001744791**)

**PAYMENT DETAILS : Cheque / Direct Credit**  
Bank & Cheque No. Amount :

**PARTICIPANTS' DETAILS**

Participant 1 Full name and I/C



Please make payment to :  
**WANFAH PROSPER PLT**  
ACCOUNTS NUMBER : **3812930508**  
BANK : **Public Islamic Bank Berhad**

Designation Contact Number

Email Address Vegetarian Meal  
YES / NO

Participant 2 Full name and I/C

Designation Contact Number

Email Address Vegetarian Meal  
YES / NO

Participant 3 Full name and I/C

Designation Contact Number

Email Address Vegetarian Meal  
YES / NO

**ORGANISATION DETAILS**

Organisation :

Contact Person : Mobile Number:

Address :

Email : Fax :

**FEE PAYABLE PER PARTICIPANT**

Normal Price : **RM1,318**  
Early Bird (15 days before event) : **RM1,178**  
Group Fee (>2 participants) : **RM1,038**  
Fee includes course materials, lunch, 2 tea breaks per day and certificate of attendance.

Claiming HRDF Levy? YES / NO

Date and Venue :  
(Pls check our website <https://wanfahprosper.com/latest-events/> )

Contact : **Cik Nor / Puan Nasifah / Mr. Tan**  
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**CANCELLATION / TRANSFER**

Upon registering, participant(s) are considered successfully enrolled in the event. Written cancellations / transfer notice (substitution or to later dates) received :

- More than ten (10) working days before the event, a refund (less administrative charge of 15%) will be made.
- Ten (10) working days or less before the event, no refund will be made.
- For no show on the day of the event, full payment is required. If you cannot attend the event, you can nominate a substitute at any time without payment of an administration fee.
- A full (100%) refund may be granted if the course is cancelled by Wanfah Prosper PLT (WFP). WFP reserves the right to postpone or cancel the event and / or change facilitator at any time should circumstances beyond its control arises. WFP also reserve the right to make alternative arrangements without prior notice should it be necessary to do so.

**DATA PROTECTION**

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

**DISCLAIMER**

Upon signing this registration form, you are deemed to have read and accepted the terms and conditions herein.

Authorise Signatory

Organisation stamp