

ACCRUAL ACCOUNTING FOR PUBLIC SECTOR



15th - 16th July 2024
8.00 am - 5.00 pm



Jasmine & Orchid Room
SCOPE

This programme is designed to expose public sector staff to the concepts and practices of accounting in the public sector, along with the underlying provisions, rules and procedures. The coverage of the module includes the environment of the public sector, its components, and matters related to financial accounting, management accounting and auditing. The emphasis will be given to the Malaysian public sector.

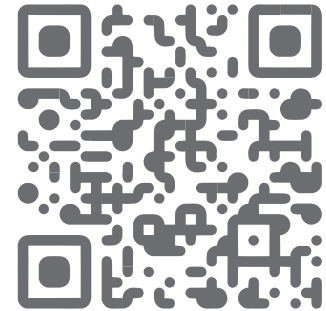


LEARNING OUTCOMES

- Explain the roles of accounting and accountants in managing public money in the public sector
- Understand the concepts that form the basis for public sector accounting standards (MPSAS)
- Explain the transition from (modified) cash accounting to accrual accounting for the Malaysian Public Sector.
- Understand the existing accounting systems used in the Malaysian Public Sector
- Understand the challenges of accrual accounting in Malaysian Public Sector

REGISTRATION FEES

RM 1,500 PER PAX
INCLUSIVE OF SST



REGISTER NOW
BEFORE
13TH JUNE 2024

A GUIDE TO GETTING READY



**Accountants and
the Public Sector**



**Conceptual
Framework and
Standards**



**Basis of
Accounting**



**Implementation of
Accrual Accounting
in Malaysia**



**Accounting
in Public
Sector**

CONTACT PERSON

CLAUDIUS (014 - 894 0920) claudius@scope.net.my
CHERYLINA (013 - 894 1701) cherylina@scope.net.my

SARAWAK CENTRE OF PERFORMANCE EXCELLENCE SDN. BHD
Reg No. 201501017210 (1142544-K)
1st Floor, Yayasan Sarawak Building, Jalan Masjid, 93000 Kuching
☎ +6082 231 230 ☎ +6082 231 506 ✉ info@scope.net.my

PROGRAMME AGENDA

DAY 1

8.00 - 9.00 am	Registration
9.00 - 10.30 am	<p>Topic 1 : Accountants and the Public Sector</p> <ul style="list-style-type: none"> • Introductory of public sector accounting and its purpose • Accountants and the public sector
10.30 - 11.00 am	Morning Tea Break
11.00 - 12.30 pm	<p>Topic 1 : Accountants and the Public Sector</p> <ul style="list-style-type: none"> • Key accounting concepts • Public vs private sector accounting
12.30 - 2.00 pm	Lunch Break
2.00 - 3.30 pm	<p>Topic 2 : Conceptual Framework and Standards</p> <ul style="list-style-type: none"> • Conceptual framework • IPSAS conceptual framework • MPSASA • Accountability in public sector • Reason for accounting and reporting
3.30 - 3.45 pm	Afternoon Tea Break
3.45 - 5.00 pm	<p>Topic 3 : Basic of Accounting</p> <ul style="list-style-type: none"> • Cash basic • Modified cash basic • Accrual accounting • Cash accounting vs accrual accounting • Issues in accrual accounting

SESSION END

Remarks: Fee is inclusive of two (2) tea-breaks & one (1) lunch in a day. Organiser reserves the right to make any changes deemed necessary for the best interest of the workshop.

PROGRAMME AGENDA

DAY 2

8.00 - 9.00 am	Registration
9.00 - 10.30 am	<p>Topic 4 : Implementation of Accrual Accounting in Malaysia</p> <ul style="list-style-type: none"> • Accrual accounting in Malaysia • The policies • The challenges
10.30 - 11.00 am	Morning Tea Break
11.00 - 12.30 pm	<p>Topic 5 : Accounting System in the Malaysian Public Sector</p> <ul style="list-style-type: none"> • iGFMS • SAGA
12.30 - 2.00 pm	Lunch Break
2.00 - 3.30 pm	<p style="text-align: center;">Topic 6 : Accounting in Public Sector</p> <ul style="list-style-type: none"> • Accounting operations • Accounting for receipts • Accounting for cash receipts • Accounting for other receipts
3.30 - 3.45 pm	Afternoon Tea Break
3.45 - 5.00 pm	<p style="text-align: center;">Topic 6 : Accounting in Public Sector</p> <ul style="list-style-type: none"> • Accounting for payment • Accounting for petty cash payments • Recording for payments • Vote book

SESSION END

Remarks: Fee is inclusive of two (2) tea-breaks & one (1) lunch in a day. Organiser reserves the right to make any changes deemed necessary for the best interest of the workshop.

SPEAKER'S PROFILE**Mr Foo Yoke Pin**

Executive Director,
The Malaysian Institute of Certified Public
Accountants (MICPA)

- Mr Foo Yoke Pin was appointed as the Executive Director of The Malaysian Institute of Certified Public Accountants (MICPA) in April 2023, a position he has held for 12 years before he left the Institute in April 2018. He is responsible for the overall operations of the Institute.
- Mr Foo Yoke is the Project Director in charge of implementation issues of the Malaysian Financial Reporting Standards of the Malaysian Accounting Standards Board.
- He was a member of the Government Accounting Standard Advisory Committee of the Accountant General's Department of Malaysia, a member of the Advisory Board for School of Business of Curtin University, Miri Campus, an Adjunct Fellow at the School of Business of Universiti Utara Malaysia and a member of the Examination Committee of the Malaysian Institute of Accountants (MIA).
- He started his career pursuing his articleship with KPMG and was last attached with a public listed company in Singapore as Regional Financial Controller for the Asia Pacific region. He has more than 20 years of working experience in finance and accounting.
- Mr Foo is a member of the MICPA and MIA. He holds a Master of Business Administration degree from Universiti Putra Malaysia (UPM).

SPEAKER'S PROFILE

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TERMS AND CONDITIONS

1. SCOPE will invoice your organization for the complete training fee if your participants fail to attend on the scheduled training day without prior notification.
2. To cancel, notify us via email or WhatsApp at least one day before the training date to avoid a 50% fee.
3. Your organization must inform SCOPE of any participant changes at least one working day before the training date.
4. SCOPE reserves the right to make any necessary changes to the date, trainer, venue, and content of the program for the best interest of the workshop without prior notice.

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