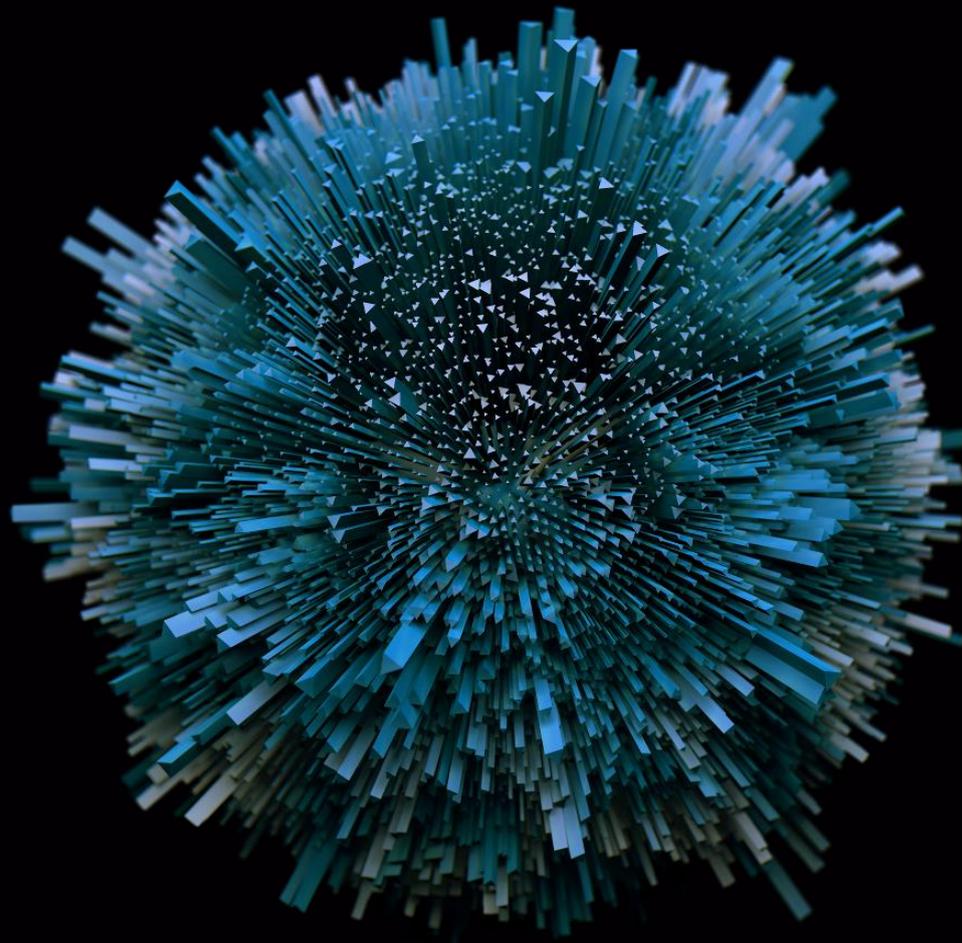


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Deloitte Academy - Webinar

IFRS 16 Leases

**Impact of the current pandemic on
IFRS 16 Leases**

Thursday, 19 November 2020

9.00 a.m. – 1.00 p.m.



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Overview

In times of crisis, rent concession has become the norm to provide relief to businesses that are badly affected. As such, the International Accounting Standards Board (“IASB”) has announced some amendments to IFRS 16, to address the consequential effects on these lease arrangements.

This webinar will highlight the impact of the current pandemic on lease arrangements as well as the applicable accounting requirements. The interactive session will also include live Q&A, self-assessment quizzes, quick polls/surveys, and feedback on learning outcome achievement.

Learning outcomes

- Accounting for rent relief
- Revision of lease term
- Discount rate
- Disclosures

Who should attend?

- Finance and accounts executives
- Finance and accounting managers
- C-suites/C-level executives
- Company directors
- Business owners
- Academicians
- Anyone interested to learn

Program outline

Time	Agenda
9.00 a.m.	Introduction
9.05 a.m.	Self-assessment quiz
9.15 a.m.	Accounting for rent relief <ul style="list-style-type: none">• Types of rent relief in general• Accounting for changes in lease payments• Recent amendments to MFRS 16
10.30 a.m.	Revision of lease term <ul style="list-style-type: none">• Changes in non-cancellable period of a lease• Reassessment of extension and termination options• Lease modification - changes to lease term
11.30 a.m.	Break
11.45 a.m.	Discount rate <ul style="list-style-type: none">• Standard requirement and discount rate impacts• Determining interest rate implicit in the lease• Determining incremental borrowing rate• Other matters to consider
12.45 p.m.	Disclosures
12.50 p.m.	Self-assessment quiz
1.00 p.m.	End

Speakers



Tan Hwee Sin
Director
Audit and Assurance

Hwee Sin has over 12 years of experience in the public accounting practice with Deloitte Malaysia.

She holds a Bachelor of Business degree from University of Technology, Sydney and is a member of CPA Australia and the Malaysian Institute of Accountants.

She has been involved in the audits of local subsidiaries of large multinational corporations, public listed, and private companies in various industries including property development and construction, healthcare, environmental products and services, transportation, and logistics, tourism, retail, manufacturing and service industries.

She also assists in the Korean Services Group for Deloitte Malaysia office, especially in audit and assurance.



Kevin Lee
Manager
Audit and Assurance
Advisory Services

Kevin has experience in the public accounting practice in other Big Four firms. He has been involved in the audits of local subsidiaries of large multinational corporations, public, and private companies that operate in various industries including insurance, manufacturing, conglomerate (investment holding, property development, trading), construction, educational services, engineering and IT.

He has assisted entities in various industries in the implementation of Malaysian Financial Reporting Standards (“MFRS”) and in transitioning from Private Entities Reporting Standards (“PERS”) to Malaysian Private Entities Reporting Standards (“MPERS”).

Kevin was also involved in the review of accounting treatment for an acquisition exercise undertaken by a public listed company in Malaysia and preparation of pro-forma consolidated financial statements for an entity with presence across Asia.

Registration

To register/enquire

Online registration: [Click here](#)

Contact: Tan Hwee Sin

Telephone: +60 3 7610 8124

General enquiry email: myauditacademy@deloitte.com

Registration fees

RM120* per participant

(inclusive of training materials and certificate of attendance)

*Exclusive of 6% SST

Certificate of attendance and CPE hours

- E-certificate and CPE hours will only be awarded to participants with a minimum log in time of 80% of the time allocated for the programme.
- Upon full attendance of the programme, participants will be issued an "e-certificate". For this purpose, it is mandatory to let us know your email address and log in using the registered email address.

Terms and conditions

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- Slot(s) are confirmed only upon receipt of full payment. This will be on a first come, first served basis.
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- No refund/cancellation is allowed.
- Webinar access link will be emailed at least 24-hours before the commencement of the webinar. The access link is unique and for your own use only.

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Disclaimer

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