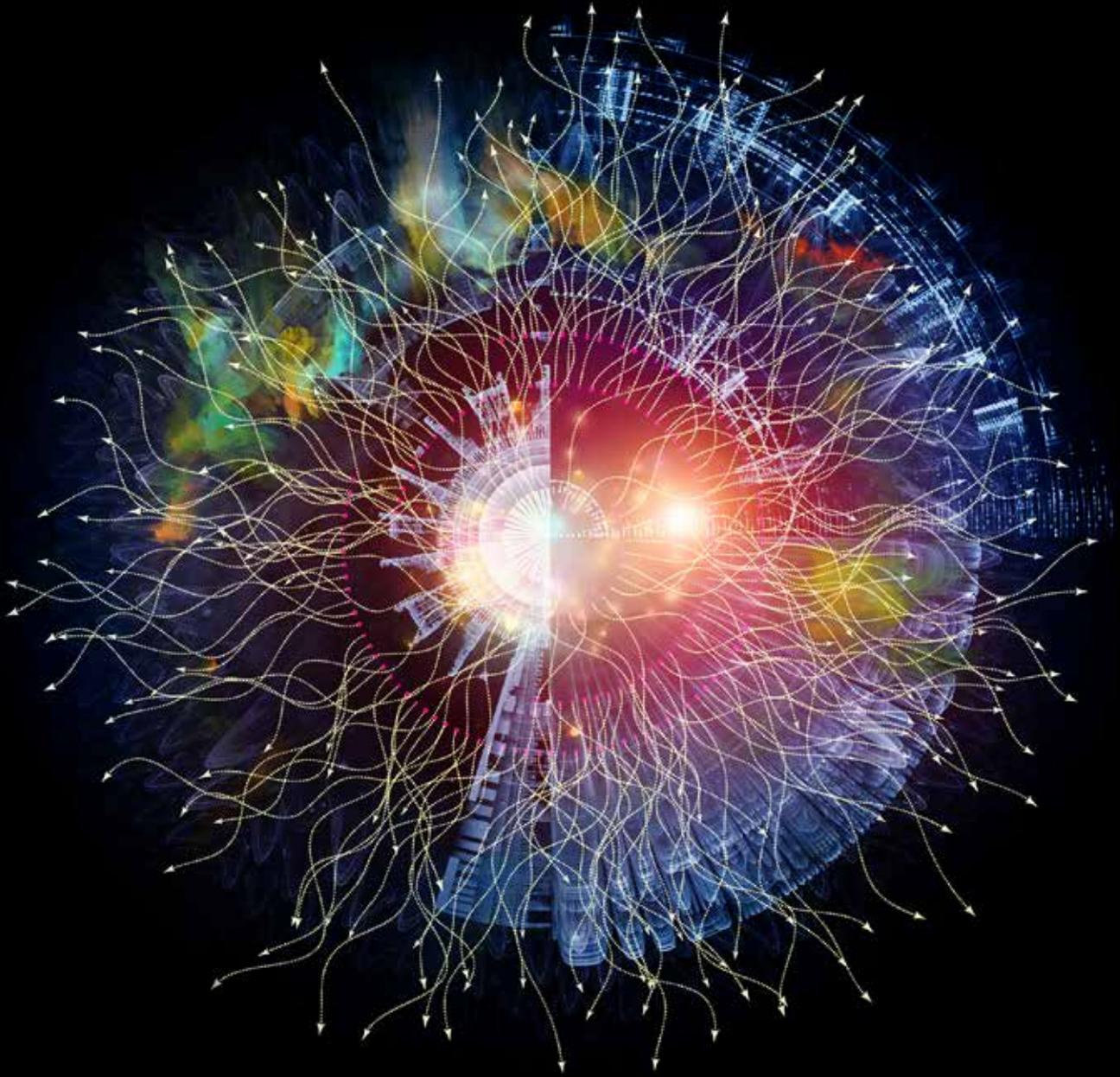


Deloitte.



Deloitte Southeast Asia
Assurance storefront services
Building confidence in an ever-
changing and complex world



Assurance overview and purpose

One of the most valuable assets in the world today is trust. But it can be one of the hardest things to achieve. In an increasingly complex world, knowing what and whom to trust – and why – can be elusive. Deloitte is uniquely positioned to help provide comfort and confidence amidst complexity and change. That is why we draw on complementary strengths from across Deloitte – to deliver comfort and confidence, and drive additional value, across a broader range of areas.

With our Assurance service offering, we leverage our experience in the fields of accounting, financial reporting, and assurance to enhance stakeholder confidence in the decisions that drive markets and organisations. In a rapidly changing and complex world where new risks emerge all the time, the focus on assurance actively explores new points of view and fresh ways to generate valuable insight.

Our Assurance teams develop and offer tailored, innovative, and comprehensive solutions for specific client business needs that may not require the expression of opinions based on professional standards. Led by partners with broad industry insights, the main objective of offering assurance services is to bring more focus to the value proposition by delivering a broader range of advisory services and competencies. Deloitte offers a full range of services to help clients tackle challenges faced along the life cycle of their businesses.

Our services currently include:

- Accounting and Reporting Advisory
- Disruptive Events Advisory
- Accounting Operations Advisory
- Business Assurance





Accounting and Reporting Advisory

Accounting and Reporting Advisory (“ARA”) is driven by change.

ARA enhances confidence that both the internal accounting decisions made by management, and the external factors which have a financial impact, are clearly understood and pro-actively addressed.

ARA is a set of services that leverages Deloitte’s deep accounting expertise to provide a practical, business-oriented view on accounting decisions.

Accounting & financial reporting support

We support clients with the changes associated with major accounting events. As regulatory and technological changes continue to occur, clients will need further assistance addressing risks and improving reporting capabilities, as well as adopting and maintaining compliance with complex accounting requirements, whether they are existing or upcoming requirements. Below are the services provided:

- | | | | |
|--|--|--|--|
|  IFRS conversions |  Remediation & compliance |  Litigation support |  Audit support |
|  Accounting technical advice |  Loan staff |  Training |  Accounting standards implementation services |

On call accounting advisory

While an organisation’s independent auditors can be helpful in identifying applicable guidance and discussing its application in practice, there are limits to the amount and type of advice an independent auditor can provide due to applicable independence regulations. Deloitte’s on-call accounting offering provides accounting advisory services that enhance confidence in organizations accounting decisions by proactively navigating and addressing complexities as they arise from ever-changing internal, and external, business environments. Here are eight things an effective accounting advisory can do for you:



1. Bring an experienced perspective

Every day, preparers face complex scenarios that present challenges in determining proper accounting. Accounting advisers can utilise their deep and diverse experience as specialists across industries, for both public and private organisations, to advise you as you reach an informed accounting conclusion. They can also evaluate the accounting impacts of potential arrangements and present alternative approaches to help you structure your transactions with the intent of achieving preferred accounting results.



2. Lead an open dialogue

Using an accounting adviser allows you to have open, early-stage conversations about the accounting consequences of various potential future transaction structures, accounting models for current or historical transactions, or other topics that you might not feel ready to discuss yet with your independent auditor. Openly working through table-setting discussions like these can help you develop multi-pronged supporting arguments for your positions.



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3. Explain the nuances of accounting guidance

Many non-finance leaders want to understand the rationale behind the accounting impacts of their strategic decisions. Accounting advisers can help you educate them on the nuances of complex accounting guidance, putting you in a better position to succeed in communicating those impacts, as well as advising as you prepare high-quality work products and policy memos.



4. Advocate for a chosen approach

After helping you choose your approach to an accounting issue, an accounting adviser can join you in discussions with your independent auditor to assist with articulating and supporting your positions. Your adviser can help you speak the auditor’s language, present your conclusion and the rationale behind it, and help your auditor understand your perspective.



5. Examine alternative angles

In some situations, companies short on time and internal resources may take the path of least resistance when reaching accounting conclusions, even if they suspect an alternative path may be preferable. Preparers of financial reports running low on time or manpower might not be inclined to go through the effort of an accelerated implementation of the new standard. Working with an accounting adviser allows you the opportunity to have someone on your side who will advise you as you work to achieve the preferred accounting treatment.



6. Address problematic issues early

A problematic accounting issue isn’t addressed early enough or with the appropriate amount of effort. You scramble to put together an analysis at the last minute, throw it over to your independent auditor, and cross your fingers that it passes. Using an accounting adviser to help evaluate the implications of complex transactions can lead to earlier identification and resolution of issues, helping you avoid last-minute problems with your independent auditor.



7. Improve internal controls

Internal controls are an important part of how an accounting department functions and how it’s evaluated. A company’s independent auditor assesses whether an entity’s internal controls are well-designed, properly implemented, and operating effectively. Bringing in an accounting adviser is a step toward assessing that they are. An accounting adviser can also help you evaluate your control environment, and help you align the processes you have in place with the relevant internal control framework.



8. Improve audit readiness

With the assistance of an accounting adviser, you may increase your ability to provide the company’s independent auditors with a thorough and comprehensive analysis for them to independently evaluate your positions taken. Accounting advisory services may help to provide a company confidence that their approaches to complex accounting issues are sound.



Accounting and Reporting Advisory

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Learning solutions

As financial reporting, tax and other regulatory requirements proliferate and stakeholder expectations increase, businesses are exposed to a greater degree of compliance risk than ever before. To manage such risk, businesses need to be engaged in continuous learning to keep their finance teams up-to-date.

Surveys indicate that training and developing their staff are now one of the top priorities of business leaders. Success in a fast changing environment starts from a corporate culture of lifelong learning.

In line with our expertise and experience, we partner business leaders to structure learning programmes for both finance and non-finance professionals.

Topics include but are not limited to:

- Financial reporting
- Tax
- Mergers and acquisition
- Valuations and modelling
- Regulatory matters
- Risk and governance

Learning sessions are delivered in a digestible format over a continuous period of time. In addition, our in-house Deloitte Learning Solutions platform offers visibility of your team’s learning progress while facilitating their development through a customised curriculum.

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