

Manual of Accrual Accounting Training Plan

Accrual Accounting Implementation



Jabatan Perbendaharaan Negeri Sarawak

Training Plan

Objective of Accrual Accounting Manual Training

-  Provide awareness on the concepts, principles and application of public sector accrual accounting to all the accountants and accounting support staff of the State
-  Provide exposure and detail guidance on the usage of accounting manual to identified stakeholders

Selection of Training Channel/ Method

The “Train the Trainers” (“TTT”) approach will be used as the training methodology, whereby trainers will be selected from the pool of accountants will be trained by PwC. These trainers will then train accounting support staff from ministries and departments in Headquarters (“HQ”) and division. Benefits of the TTT approach includes: .

-  Capacity building of accountants and identified stakeholders at ministries and departments through transfer of knowledge. This target group will be the expert resources for the State in the implementation stage of accrual accounting transformation.
-  Wider reach for the sizable number of accountants and accounting support staff in widespread locations across the State. Moreover the training can be narrowed down to smaller groups of audiences and the training content tailored to the relevant activities of the ministries and departments
-  Sustainable training programme for new accountants, in line with the potential realignment of accounting resources in the State.

This model has proven to be successful for most countries in the adoption of accrual accounting including Federal Government and other iSpek’s state.

Training Plan (cont'd)

Selection of Target Audience

The following identified stakeholders will be directly affected with the implementation of accrual accounting and requires training on the fundamental of accrual accounting as well as usage of accounting manual.

Accountants from Treasury, Ministries and Departments



- There are 68 accountants (grade W41 and above)
- Excludes finance scheme staff performing valuation work from Land and Survey (140 staff) because their intrinsic duties excludes any form of accounting or finance related task.

Non-Accountants Performing Accounting Function



- There are 14 accounting units from ministries and departments that are lead by non-accountants from the Administration and Support scheme ("N"). The list ministries and departments without accountants are listed in Appendix A.

Accounting Support Staff



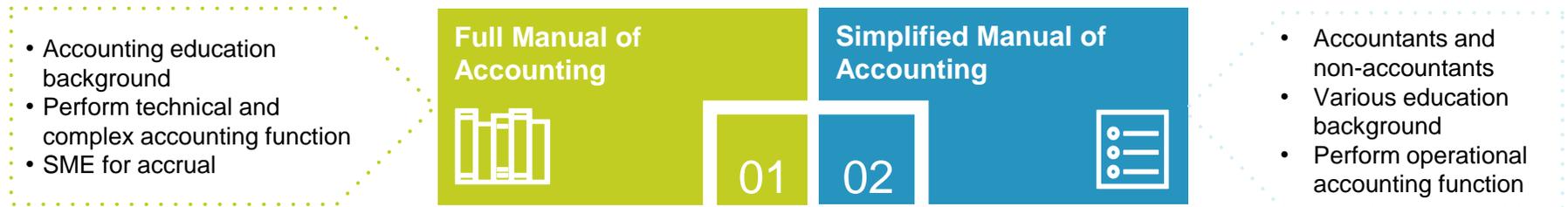
- Accounting support staff are made up of finance scheme (W) and administrative and support scheme (N) from division, ministries and departments

However the level understanding and comprehension of the accounting manual differs between by type of scheme (i.e. management and professional scheme and the support scheme), by ministries and departments based on the nature of transactions and operations and by each grade (i.e. from Accountant to Account assistant) based on the complexity of accounting task (for examples processing payment compared to making informed decisions using judgement in several aspects of accounting and financial reporting, to interpret the accounting standards). Hence, the training programme will be differentiated for each target audience.

Training Plan (cont'd)

Training Programme

There is two type of training programme for manual of accounting based on the target audience.



1. Full Manual of Accounting Training

The full manual of accounting training is intended for trainers of accounting support staff and key person for the implementation of accrual accounting.

The training curriculum for accrual accounting will cover all the effective Malaysia Public Sector Accounting Standards (“MPSAS”) issued by Accountant General’s Department and the corresponding chapters in the State’s Manual of Accounting. The content of the training will take into consideration accounting policies of the State, for example application of historical cost to measure most assets and equity accounting for investment in controlled entities.

A greater emphasis will be placed on MPSASs and manual of accounting’s topics that are **more critical** to the State in conjunction with the data collation exercise presented in Data Collation Strategy and Plan. Financial statements line items (“FSLI”) that is relevant and applicable to the State will be highlighted in the training session, for example 1) Presentation of Financial Statement, 2) Plant, property and equipment (“PPE”), 3) Revenue and other receivable, 4) Provisions, contingents and commitments. Moreover topics which require technical application and judgement will be highlighted, for example 1) Lease Accounting, 2) Public Private Partnership (PPP), 3) Impairment of Assets (Non-Cash-Generating Assets and Cash-Generating Assets), 4) Financial Instruments and 5) Investments.

Training Plan (cont'd)

1. Full Manual of Accounting Training (cont'd)

The full accrual accounting manual training programme for trainers are as follows:

Delivery of Training	Instructor-led classroom training
Timing of Training	4 days per session (9 am – 5.30 pm)

The four days training aims to provide in-depth training on the more critical topics in the implementation of accrual accounting, emphasis of on the demonstrations of several variations of illustrative examples as well as in depth discussion on the technical aspects of each MPSAS. The following is the full manual of accounting training agenda :

Day 1

Section	Content	Estimated Timing
A	Introduction to the course	10 minutes
B	Introduction to MPSAS	30 minutes
C	Presentation of Financial Statements	1 hour 30 minutes
D	Property, Plant and Equipment	3 hours
E	Intangible Assets	30 minutes
F	Inventories	30 minutes
	Q&A	10 minutes

Training Plan (cont'd)

1. Full Manual of Accounting Training (cont'd)

The following is the full manual of accounting training agenda : (cont'd)

Day 2

Section	Content	Estimated Timing
	Overview/Recap	20 minutes
G	Agriculture	30 minutes
H	Investment Properties	30 minutes
I	Construction Contract	40 minutes
J	Lease Accounting	1 hour 40 minutes
K	Public Private Partnership (PPP)	1 hour
L	Impairment of Assets (Non-Cash-Generating Assets and Cash-Generating Assets)	1 hour 30 minutes
	Q&A	10 minutes

Training Plan (cont'd)

1. Full Manual of Accounting Training (cont'd)

The following is the full manual of accounting training agenda : (cont'd)

Day 3

Section	Content	Estimated Timing
	Overview/Recap	20 minutes
M	Revenue and Other Receivables	1 hour 30 minutes
N	Provisions, Contingents and Commitments	1 hour 20 minutes
O	Financial Instruments	2 hours 30 minutes
P	Borrowing Costs	30 minutes
	Q&A	10 minutes

Day 4

Section	Content	Estimated Timing
	Overview/Recap	20 minutes
Q	Investments	1 hour 40 minutes
R	First-time adoption of MPSAS	30 minutes

Training Plan (cont'd)

1. Full Manual of Accounting Training (cont'd)

The following is the full manual of accounting training agenda : (cont'd)

Day 4 (cont'd)

Section	Content	Estimated Timing
S	Accounting Policies, Accounting Estimates and Errors	30 minutes
T	Trust Account	30 minutes
U	General Government Sector Financial Statement	30 minutes
V	Employee Benefits	30 minutes
W	Related Party Disclosures	30 minutes
X	The Effect of Changes in Foreign Exchange Rates	20 minutes
Y	Events After Reporting Date	20 minutes
	Q&A	10 minutes
	Training Assessment	30 minutes

Training Plan (cont'd)

2. Simplified Manual of Accounting Training

The simplified manual of accounting training is intended for all the staff performing accounting work i.e. accountants, non-accountants leading account unit and accounting support staff.

The training curriculum will cover the MPSASs and manual of accounting's topics that are critical to the State in conjunction with the data collation exercise presented in Data Collation Strategy and Plan, 1) Presentation of Financial Statement, 2) Property, plant and equipment ("PPE"), 3) Revenue and other receivable and 4) Provisions, contingents and commitments. A summary of other MPSASs and manual of accounting's topics will be delivered to provide general understanding on the content of the standards and the applicability in future transactions of the state.

Delivery of Training	Instructor-led classroom training
Timing of Training	9 am – 5.30 pm
Participants	<ul style="list-style-type: none">• Accountants (grade W41 and above who are performing accounting and internal audit work) from ministries and departments• Experienced non-accountants performing accounting function for ministries and departments• Accounting support staff

The detail agenda is listed in the next page

Training Plan (cont'd)

2. Simplified Manual of Accounting Training (cont'd)

The following is the simplified manual of accounting training agenda :

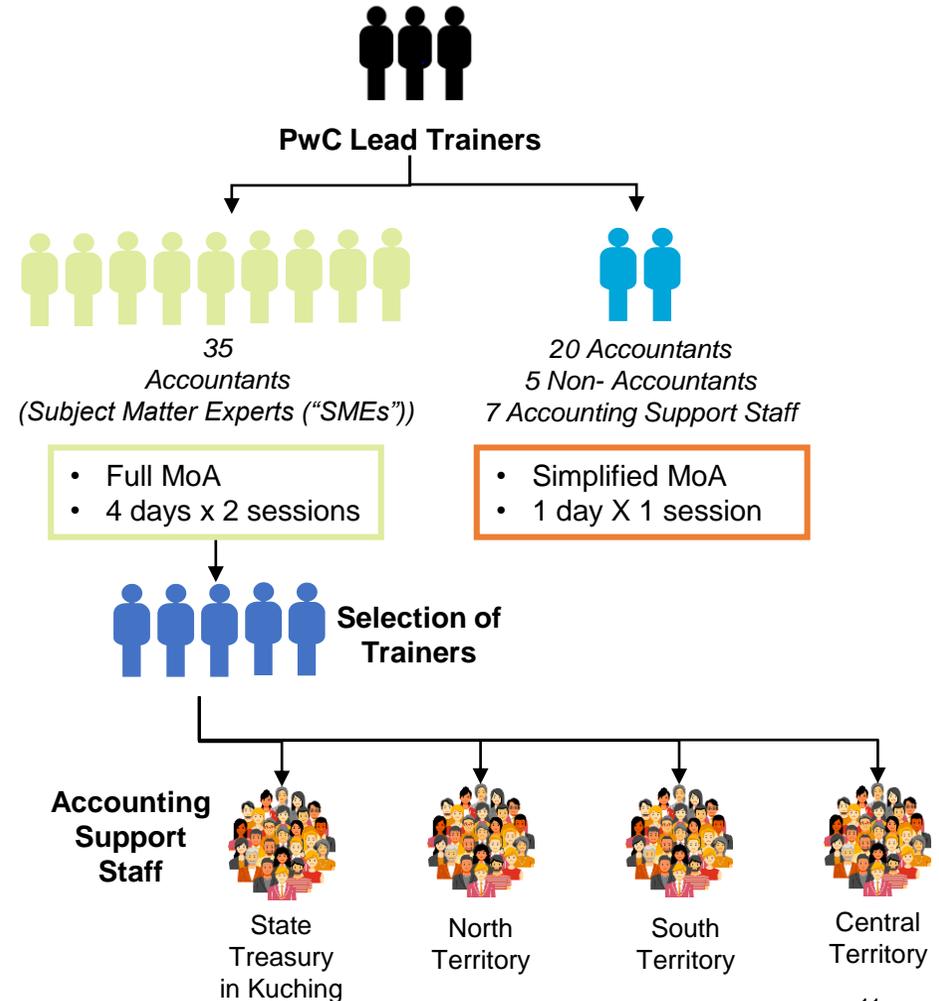
Section	Content	Estimated Timing
A	Introduction to the course	10 minutes
B	Introduction to MPSAS	30 minutes
C	Presentation of Financial Statements	50 minutes
D	Property, Plant and Equipment	1 hour 40 minutes
E	Revenue and Other Receivables	1 hour
F	Provisions, Contingents and Commitments	1 hour
	Summary of other MPSAS	1 hour
	Q&A	10 minutes

Training Plan (cont'd)

Training Model for Accrual Accounting Manual

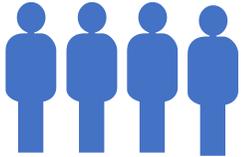
Training Model: All Accountants

- Consultants will train selected >W40 accountants of the state with the full manual of accounting as well as another group of a mixture of <W40 accountants, non-accountants and accounting support staff in the simplified manual of accounting.
- This model enables all accountants to be trained on the usage of accounting manual regardless of the involvement in the implementation of accrual accounting
- The group of trainers will be selected from the pool of accountants to provide simplified manual of accounting training for accounting support staff.

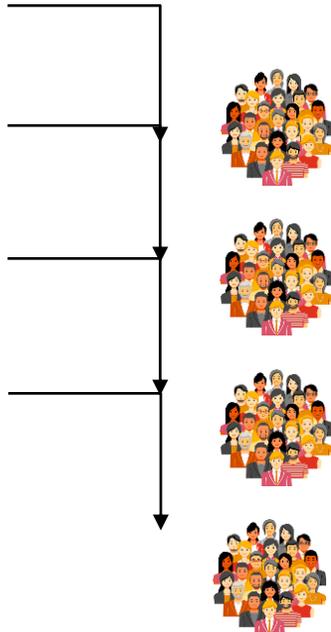


Training Plan (cont'd)

Training Model for Accrual Accounting Manual (cont'd)



Centre of Excellence/ Trainers



Accounting Support Staff

Accrual SME/Trainers will conduct trainings based on the Simplified Manual of Accounting syllabus and learning materials provided by the Consultants, to all accounting support staff within each division, ministries and departments.

Trainers will have the discretion to provide additional examples or content for trainings that is relevant to the accounting work performed by the staff and the nature of the business transactions of the ministries and departments, which will lead to an in-depth understanding on the usage of accounting manual in performing accounting work.

Delivery of Training	Peer-led classroom training
Training Timing	Minimal 1 day per session Maximum headcount per session is 40 pax
Training Materials	Provided by Consultants in Accrual Accounting Manual Training
Target Audience	Accounting support staff (from W and N scheme)
Monitoring and Support	The progress of the training programme will be monitored by Accrual Unit and the Consultants through the Project Management Office (“PMO”)

Training Plan (cont'd)

Subject Matter Experts (“SMEs”) will play a vital role in the success of State’s implementation of accrual accounting

What’s SME?

- The Accrual SME is part of implementation strategy of accrual accounting by developing a group of subject matter expert amongst the State’s accountants. SME team members are expected to have access to the most up to date technical information, be an accounting standards specialist in their respective area as well as act as trainers for the new accounting concepts, procedures or work processes to the remaining working level support.
- The introduction of SME will ease the monitoring effort for Treasury in data collation as well as training activities within the State.
- Accrual SME will be selected and appointed based on the criteria below.

Selection of SME

- Accountants
- Play a critical role in existing and future accrual accounting reporting process (i.e. preparation of financial statement)
- Oversight over critical assets and liabilities for the implementation of accrual accounting (Buildings, Lands, Infrastructures, Receivables, Loans, Borrowings, Investments, etc.)

Function of SME

- Trainers for accounting support staff and new hirers
- Subject Matter Expert for specific FSLI
- Attend capability building trainings on technical and change management skills
- Discussed with Treasury on technical standards interpretations based on experience on the operational structures and nature of business of ministries and departments
- Highlight feedback to ascertain the level of awareness and readiness towards accrual accounting
- On the long term, be key part of the State’s financial transformation for better governance and transparency

Training Plan (cont'd)

Training Evaluation and Monitoring

Training evaluation forms will be circulated immediately after each training sessions to assess satisfaction and effectiveness of training efforts and for continuous improvement.

The proposed evaluation form for manual of accounting training is presented in Appendix B.

Trainers will be able to perform knowledge checks and complete hands-on practice during the training for accounting support staff. The progress of trainings by the SMEs will be closely monitored to assess percentage of accounting support staff who have completed required training and meet training objective.

Furthermore collection and analysis of feedback through Helpdesk Support will also identify gaps in training effectiveness and gauge the current level of accrual accounting understanding among the accountants and accounting support staff.

Pre and Post Training Assessment

Pre- and post- assessments are conducted in the course of the training, where the assessments will be in a form of a multiple-choice questionnaire before and after the training with the same set of questions. Questions will be prepared based on the learning objectives and content outline of the trainings.

The pre-training assessment is given to participants at the start of the session as a means of measuring the participants' existing level of knowledge regarding accrual accounting concepts, principles and application. At the conclusion of the training, participants will complete the post-training assessment to evaluate the impact of the training based on the differences between pre- and post-training assessment results. This will measure the confidence and ability of the participants in applying the knowledge accumulated.

This is also a means for the trainers to identify if the delivery methods may need to be modified and provides an understanding to the trainers on the areas and concepts that were well received and also areas of content that may need more attention and further focused training.

Appendix

Appendix A

List of Ministries and Departments without Accountants at HQ

No.	Ministry/Department
1	Suruhanjaya Perkhidmatan Awam Negeri Sarawak
2	Dewan Undangan Negeri Sarawak
3	Kementerian Perdagangan Antarabangsa Dan EDagang
4	Kementerian Pembangunan Perindustrian dan Usahawan Sarawak
5	Kementerian Utiliti Sarawak
6	Kementerian Pendidikan, Sains Dan Penyelidikan Teknologi Sarawak
7	TYT Yang Di-Pertua Negeri
8	Jabatan Undang-Undang Sarawak
9	Kementerian Kebajikan, Kesejahteraan Komuniti, Wanita, Keluarga dan Pembangunan Kanak-Kanak
10	Jabatan Agama Islam Sarawak
11	Jabatan Mufti Negeri Sarawak
12	Jabatan Muzium Negeri Sarawak
13	Jabatan Wanita dan Keluarga Sarawak
14	Jabatan Kehakiman Syariah Sarawak

Appendix B

Training Evaluation Form

Jabatan Perbendaharaan Negeri Sarawak Accrual Accounting Training

Workshop Evaluation

Name : _____

Designation : _____

Date : _____

Speakers' Names : _____

Workshop Objectives

By the end of the workshop, you will be able to:

- Understand MPSAS requirements and the practical consequences of adopting accrual accounting
- Understand and apply the Accrual Accounting Manual

We appreciate your assistance in completing this evaluation sheet. Your honest comments will be treated as confidential and will be used in planning similar future workshops.

Please bear in mind the stated objectives of the session and add only relevant comments in the space provided.

Kindly submit the completed form to the facilitator(s) / instructor(s)

Thank you for your feedback.

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 – Strongly Disagree

Objectives

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
The training effectively achieved its objectives	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

The contents and activities were helpful in reinforcing the learning.

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
A – Introduction to the course	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
B – Introduction to MPSAS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
C – Presentation of Financial Statements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
D – Property, Plant and Equipment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 - Strongly Disagree

The contents and activities were helpful in reinforcing the learning (continued)

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
E – Intangible Assets	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
F – Inventories	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
G – Agriculture	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
H – Investment Properties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I – Construction Contract	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
J – Lease Accounting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 – Strongly Disagree

The contents and activities were helpful in reinforcing the learning (continued)

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
K – Public Private Partnership (PPP)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
L – Impairment of Assets (Non-Cash-Generating Assets and Cash-Generating Assets)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
M – Revenue and Other Receivables	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
N – Provisions, Contingents and Commitments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
O – Financial Instruments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
P – Borrowing Costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Q – Investments	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 - Strongly Disagree

The contents and activities were helpful in reinforcing the learning (continued)

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
R – First-time adoption of MPSAS	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
S – Accounting Policies, Accounting Estimates and Errors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
T – Trust Account	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
U – General Government Sector Financial Statement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
V – Employee Benefits	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
W – Related Party Disclosures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 - Strongly Disagree

The contents and activities were helpful in reinforcing the learning (continued)

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
X – The Effect of Changes in Foreign Exchange Rates	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Y – Events After Reporting Date	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Impact

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
This training will improve my job performance.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Environment

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
The physical environment was conducive to learning.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 - Strongly Disagree

Overall Course

	Strongly Disagree 1	Disagree 2	Neutral 3	Agree 4	Strongly Agree 5	N/A
Overall, I was satisfied with this session	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Comments

What about this session was most useful to you?

What about this session was least useful to you?

Appendix B (cont'd)

Training Evaluation Form (cont'd)

Please rate based on the following scale:-

N/A 5 – Strongly Agree 4 – Agree 3 – Neutral 2 – Disagree 1 – Strongly Disagree

Instructors – Trainer 1

The instructor demonstrated mastery of the subject matter.	Strongly Disagree 1 <input type="radio"/>	Disagree 2 <input type="radio"/>	Neutral 3 <input type="radio"/>	Agree 4 <input type="radio"/>	Strongly Agree 5 <input type="radio"/>	N/A <input type="radio"/>
The instructor displayed high energy level/enthusiasm for teaching.	Strongly Disagree 1 <input type="radio"/>	Disagree 2 <input type="radio"/>	Neutral 3 <input type="radio"/>	Agree 4 <input type="radio"/>	Strongly Agree 5 <input type="radio"/>	N/A <input type="radio"/>
The instructor demonstrated ways to apply the course content to the work I will perform during the coming year.	Strongly Disagree 1 <input type="radio"/>	Disagree 2 <input type="radio"/>	Neutral 3 <input type="radio"/>	Agree 4 <input type="radio"/>	Strongly Agree 5 <input type="radio"/>	N/A <input type="radio"/>
The instructor had a good rapport with the participants	Strongly Disagree 1 <input type="radio"/>	Disagree 2 <input type="radio"/>	Neutral 3 <input type="radio"/>	Agree 4 <input type="radio"/>	Strongly Agree 5 <input type="radio"/>	N/A <input type="radio"/>
The instructor demonstrated strong communication skills	Strongly Disagree 1 <input type="radio"/>	Disagree 2 <input type="radio"/>	Neutral 3 <input type="radio"/>	Agree 4 <input type="radio"/>	Strongly Agree 5 <input type="radio"/>	N/A <input type="radio"/>

Comments: (Instructor)