informatech



ACCOUNTING AND FINANCE | COURSE

Certificate in Fixed Assets Accounting and Management

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Course content

Why Attend

Fixed assets management and accounting is critical for any organization as fixed assets are the major resources used to produce products and generate future benefits. This course discusses the management and accounting of these assets based on the British Standard Institute Publicly Available Standard (PAS 55). This course includes the 28 points of PAS 55 which help maximize the utilization of fixed assets and which are divided into: fixed assets policy, strategy, management enablers and controls, implementation of management plans, performance assessment and improvement, and management review. The management and accounting of fixed assets covers all life-cycles of fixed assets from creation or acquisition to utilization and maintenance until renewal or disposal. The management part also includes decision making tools such as NPV, IRR and other capital budget comparative tools used to decide whether to acquire, replace or refurbish assets.

The accounting part is based on the International Financial Reporting Standards (IFRS), mainly standard number 16 for property plant and equipment, and IFRS 38 for intangibles. The course covers capitalization rules for fixed assets and intangibles, and rules for measuring assets at fair value. In addition, the course covers various depreciation methods and assets impairment rules, measurement and accounting.

The course uses a mixture of presentations by the consultant and the participants in addition to group and individual exercises, case studies and role plays.

By the end of the course, participants will be able to:

• Apply the 28 point requirements to establish a whole life asset management system according to PAS 55 and ISO 55000

• Evaluate investments in fixed assets according to Net Present Value (NPV), Internal Rate of Return (IRR) and other methods

• Recognize and correctly measure fixed assets and intangible assets under International Financial Reporting Standards (IFRS)

• Justify the accounting and reporting for transactions throughout the life of the assets

• Account properly for impairment, disposals, and sales of long lived assets

Fixed assets professionals including supervisors, account managers, purchasing and facility supervisors and coordinators, financial controllers, new employees handling fixed assets, internal auditors, maintenance assistants and managers, and operations managers.



Course content

Why Attend

- Applying assets management
- Increasing assets utilization
- Making investment decisions
- Formulating policies and procedures
- Utilizing assets information system
- Monitoring assets performance
- Applying capitalization rules
- Accounting for assets per IFRS

Course outline

Asset management function

- Introduction to British Standards Institute's PAS 55
- Introduction to ISO 55000
- Asset management objectives
- Asset management benefits
- Requirements of PAS 55 for effective asset management
- Risk management and asset management

Evaluating investments in assets

- Making investment decisions
- Time value of money
- Net Present Value (NPV)
- Internal Rate of Return (IRR)



Course content

Course outline

• Other tools for valuing investments

Fair value measurement

• IFRS 13 fair value

• Three level hierarchy for Fair Value (FV)

• Valuation techniques under IFRS

Initial measurement of long lived assets

• Measurement and recognition of fixed assets

• Classes of long lived assets

• Construction of tangible assets for internal use

• Measurement and recognition of investment property

• Measurement and recognition of intangible assets

• Required disclosures

Special topics in accounting for fixed assets

• Capitalization of borrowing costs

• Decommissioning costs

Accounting over the life of the asset

• Costs incurred subsequent to purchase

• Leasehold improvements

• Accounting for leased assets

• Subsequent expenditures on intangibles

• Accounting for assets under fair value model



Course content

Course outline

• Concept of component depreciation

Depreciation methods

• Partial-year depreciation

• Straight-line depreciation method

• Units of production method

• Accelerated depreciation methods

• Revising depreciation rates

Impairment and disposal

• Definition and rules of asset impairment

• Impairment measurement and accounting

• Impairment indicators and computation

• Accounting for disposing or idling of assets



Seminar dates

Available seminar dates

Live dates and pricing for Certificate in Fixed Assets Accounting and Management generated from the course details page.

Date	Location	Format	Fee
14 - 18 December 2026	Barcelona - Spain	Classroom	**€3,080.-**
18 - 22 January 2027	Paris - France	Classroom	**€3,600.-**
15 - 19 February 2027	Frankfurt - Germany	Classroom	**€2,600.-**
15 - 19 March 2027	Barcelona - Spain	Classroom	**€3,080.-**
19 - 23 April 2027	Frankfurt - Germany	Classroom	**€2,600.-**
17 - 21 May 2027	Rome - Italy	Classroom	**€3,400.-**
21 - 25 June 2027	Kuala lumpur - Malaysia	Classroom	**€1,800.-**
19 - 23 July 2027	Barcelona - Spain	Classroom	**€3,080.-**
16 - 20 August 2027	Paris - France	Classroom	**€3,600.-**
20 - 24 September 2027	Frankfurt - Germany	Classroom	**€2,600.-**
18 - 22 October 2027	Barcelona - Spain	Classroom	**€3,080.-**
15 - 19 November 2027	Frankfurt - Germany	Classroom	**€2,600.-**
20 - 24 December 2027	Rome - Italy	Classroom	**€3,400.-**

Live online option	Online delivery is available at €1,850.-.