

APPENDIX C

A SAMPLE OF CLUSTERING OF ELEMENTS IN MALAYSIAN BUSINESS-TO-BUSINESS BROCHURES

C1. Clustering of elements on the front page of Brochure 25 (one-page brochure)

Attention-getter super cluster - illustration cluster

Title super cluster - title cluster

Program info super cluster - detail cluster

Justifier super cluster - introduction cluster

Credibility super cluster - Trainer profile cluster

Value super cluster - Fee cluster

Solicit response super cluster - call and contact cluster

Credibility super cluster - Accreditation cluster

Solicit response super cluster - registration cluster

Program info super cluster - content cluster

**CONFLICT MANAGEMENT & RESOLUTION**

25 - 26 May 2005 Dynasty Hotel Kuala Lumpur

*Though sometimes beneficial, most conflicts are costly to the organisation. How do we reduce or prevent the negative impact of conflicts? For managers and executives who are keen to master the secrets to effective handling and resolution.*

**PROGRAMME CONTENT**

- Understanding Conflict and Conflict Management
  - What is a conflict
  - Types of conflicts
  - Why conflicts happen
  - Implications of conflicts
  - What is conflict management
  - The scope and objectives of conflict management
- Handling Intra-personal Conflicts
  - Types and causes of intra-personal conflicts
  - How to handle intra-personal conflicts
  - Problem solving and decision making techniques
- Resolving Inter-personal Conflicts
  - Types and causes of inter-personal conflicts
  - How to resolve inter-personal conflicts
  - Transactional analysis technique
  - Negotiation technique
- Resolving Inter-group Conflicts
  - Types and causes of inter-group conflicts
  - How to resolve inter-group conflicts
- Managing Organisational Conflicts
  - Types and causes of organisational conflicts
  - How to manage organisational conflicts

**FACILITATOR of Ahmad Raji Yaakob**

Ahmad Raji is the Senior Vice President of Irshad Consulting. A Senior Consultant and HRD Specialist, he leads the Human Resource Consultancy Division of the firm. He has been involved in numerous training and consulting assignments in the areas of Corporate Culture Development, Motivation and Attitudinal Development, Leadership and Supervisory Development, and Training and Human Resource Development. He holds a Master of Science degree in Human Resource Development (URM), a Bachelor degree in Business Administration (USA) and a Certificate in Human Management.

**PROGRAMME FEE: RM650 PER PERSON**

Early Bird Discount: RM100 per programme for registration with full payment at least 14 days prior to the commencement of the programme.  
 Group Discount: RM130 per participant for 2 or more participants per programme registration with full payment.

**TRAINING SERVICES DIVISION**

IRSHAD CONSULTING

Contact: NOR/SALMAH/FARHANA  
 Telephone: 603 7956 0010  
 Fax: 603 7956 2010  
 E-mail: tsd@irshad.com.my

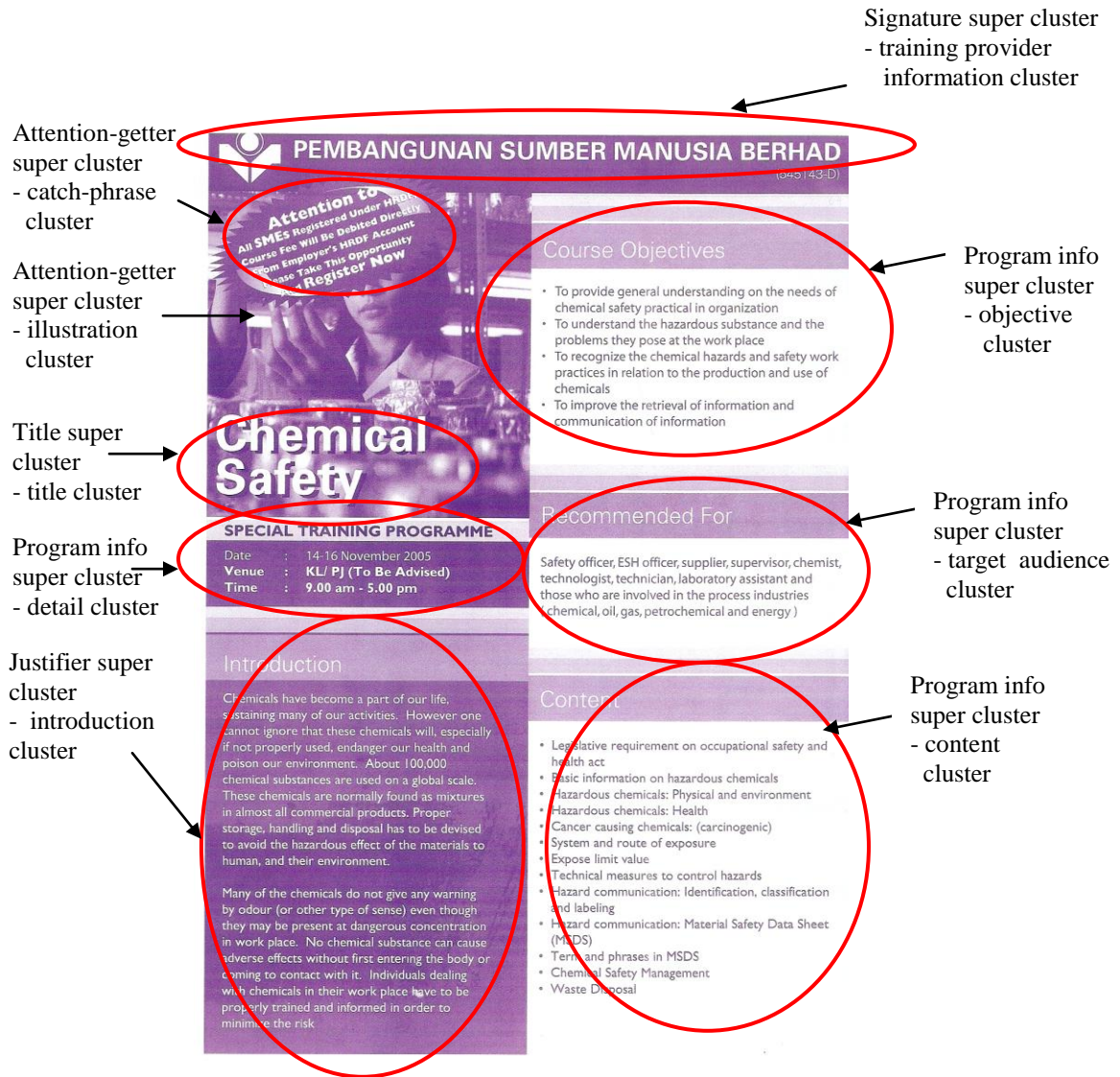
TRA Consultant  
 PSMB  
 Ministry of Finance

1. Name : \_\_\_\_\_ Designation : \_\_\_\_\_  
 2. Name : \_\_\_\_\_ Designation : \_\_\_\_\_  
 Name : \_\_\_\_\_ Designation : \_\_\_\_\_  
 Officer In-charge : \_\_\_\_\_  
 Designation : \_\_\_\_\_ Department : \_\_\_\_\_  
 Organisation : \_\_\_\_\_  
 Address : \_\_\_\_\_  
 Telephone : \_\_\_\_\_ Fax : \_\_\_\_\_ Postcode : \_\_\_\_\_ E-mail : \_\_\_\_\_  
 Signature : \_\_\_\_\_ Official Stamp : \_\_\_\_\_

1010 BLOK A, PUSAT DAMANSARA II, JALAN 16/11, 46350 PETALING JAYA, SELANGOR DARUL BHSAN MALAYSIA

APPENDIX C continued

C2. Clustering of elements on the front page of Brochure 33  
(two-page brochure)



## APPENDIX C continued

### C3. Clustering of elements on the back page of Brochure 33

Solicit response super cluster  
- registration cluster

Credibility super cluster  
- facilitator profile cluster

**SPECIAL TRAINING PROGRAMME REGISTRATION FORM** PSMB/KHAS/1.02

FAX : 03-20955972/20876215 ATTN : NUR AISYAH HASSAN  
TEL : 03-20984804/20984866 PLEASE FAX BEFORE : 7th November 2005

**A. PROGRAMME : CHEMICAL SAFETY**

**B. GENERAL INFORMATION**

1. Employer Code Number :

2. Name Of The Company : \_\_\_\_\_

3. Address : \_\_\_\_\_

4. Tel : \_\_\_\_\_

5. Fax : \_\_\_\_\_

6. Contact Person : \_\_\_\_\_ E-mail : \_\_\_\_\_

**C. DETAILS OF THE PARTICIPANT ATTENDING THE WORKSHOP**

Name	Designation	NRIC
1. _____	_____	_____
2. _____	_____	_____

(Please attach a separate list if necessary)

**D. EMPLOYERS' DECLARATION**

1. I (name) \_\_\_\_\_ agree to send these particular trainees to attend the above programme organized by Pembangunan Sumber Manusia Berhad (PSMB).

2. I also give the authority to Pembangunan Sumber Manusia Berhad (PSMB) to debit **RM1,100.00**/trainee from our HRDF account for the course fees of our trainees although they withdraw after the confirmation letter has been issued.

\*This fee includes lunch, refreshments and training materials.

Signature : \_\_\_\_\_  
Chairman/ Executive Director/  
General Manager/ HR Manager/  
HR Executive

Name And Company Stamp : \_\_\_\_\_  
Date : \_\_\_\_\_

**Workshop Leaders**

**DR. AB. KHALIK BIN HJ. WOOD**  
Dr. Ab. Khalik bin Hj. Wood earned his doctorate in Analytical Radiochemistry from University of Salford, United Kingdom. He is currently a senior research officer at MINT and a member of Malaysian Chemical Institute. Dr. Ab. Khalik also has served in various committees namely International Organizing Committee of Radioanalytical Chemistry Conference organized by American Nuclear Society. Dr. Ab. Khalik has produced various publications and journals such as Malaysian Nuclear Science Journal. He is a regular speaker at national and international conferences and seminars on topics related to chemistry and is regularly called upon for consultation and advice.

**DR. ZAHARUDIN BIN AHMAD**  
Dr. Zaharudin bin Ahmad earned his doctorate in Analytical Radiochemistry from University of Salford, United Kingdom. He is currently a senior research officer at MINT. He fields of specialization on topics related to analytical radiochemistry & radiometric dating. Dr. Zaharudin also has produced publications such as Conditioning, Storage and Disposal Radioactive Waste. He provided consultation services in the area of storage and radioactive waste to various agencies within Malaysia.

Disclaimer: PSMB reserves the right to make changes to the venue, date, speaker including cancellation of the workshops if warranted by circumstances beyond its control.

APPENDIX C continued

C3. Clustering of elements on the front page of Brochure 56  
(four-page brochure)

The image shows the front page of a brochure for a 'One-Day Workshop' on 'DEFERRED TAXATION'. The page is divided into several sections, with red circles highlighting specific areas. Arrows point from text labels on the right to these highlighted areas.

- Title super cluster - title cluster:** Points to the main title 'DEFERRED TAXATION'.
- Program info super cluster - detail cluster:** Points to the date and location: 'April 25, 2005' and 'Concorde Hotel, Kuala Lumpur'.
- Program info super cluster - focus cluster:** Points to the 'WORKSHOP HIGHLIGHTS' section, which lists various topics such as 'A Brief Introduction to the Development of Deferred Taxation', 'The Explanation of Timing Difference, Temporary Difference and Permanent Difference', etc.
- Signature super cluster - training provider information cluster:** Points to the MICPA logo and the text 'Organised by The Malaysian Institute of Certified Public Accountants (Institut Akauntan Awam Bertauliah Malaysia)'.

Continuing Professional Education

## APPENDIX C continued

### C3. Clustering of elements in the internal page of Brochure 56

### Deferred Taxation

The provision for taxes payable is computed in accordance with the tax legislation and regulations established by the revenue authorities for determining taxable income. In many circumstances, these differ from the accounting policies applied to determine accounting income. Common examples are the basis for recognition of certain items of income/expenses and the rate of depreciation used in determining taxable income differ from that used in determining accounting income.

The differences between the taxable income and accounting income are identified as timing differences and permanent differences. The tax effects of these differences are accounted for in financial statements using either the deferral or the liability method.

The Workshop will cover the following MASB Standards:

- MASB 23 prescribes the accounting and disclosure for impairment of assets. The Standard requires that an enterprise assess at each balance sheet date whether there is any indication that an asset may be impaired. It sets out the requirements for measuring the recoverable amount and the recognition and measurement of an impairment loss. The Standard also specifies when an enterprise should reverse an impairment loss.
- MASB 25 prescribes the accounting treatment for income taxes. The principal issue in accounting for

income taxes is how to account for the current and future tax consequences of:

- the future recovery (settlement) of the carrying amount of assets (liabilities) that are recognized in an enterprise's balance sheet; and
- transactions and other events of the current period that are recognized in an enterprise's financial statements.

MASB 25 also deals with the recognition of deferred tax assets arising from unused tax losses or unused tax credits, the presentation of income taxes in the financial statements and the disclosure of information relating to income taxes.

This workshop aims to provide participants with a thorough understanding of accounting for taxation in accordance with MASB 25, operative for annual financial statements covering periods beginning on or after July 1, 2002. The key feature is to examine the practical issues and complexities of integrating Malaysian tax system and accounting for deferred tax based on balance sheet liability method. This will enhance the understanding of deferred tax by giving a brief historical development of accounting for deferred tax and explain the various methods of providing for deferred tax.

### Who Should Attend

- Finance directors, chief finance officers and accountants
- Auditors and tax consultants
- Advisers including bankers, investment analysts, and fund managers
- Management and other strategic consultants
- Others who are interested to know more about deferred taxation

### Registration

Registration Fee:	MICPA Members	RM325.00
(per participant)	Others	RM395.00

Staff of MICPA members' firms who are not MICPA members are entitled to the preferential rate of registration fee (RM325.00) provided the firm registers at least 3 participants for the Workshop.

The registration fee covers documentation, lunch and coffee breaks.

Closing Date for Registration: April 18, 2005

MICPA CPE Hours: 8 Hours

MIA CPD Hours: 8 Hours

**Cancellation:**  
Any cancellations must be notified in writing. An administrative charge of 20% of the registration fee will be levied for cancellations received before the closing date for registration. There will be no refund of the registration fee if cancellation is received after the closing date for registration. However, should a participant be unable to attend, a replacement may be sent. Any difference in fee payment will be charged accordingly.

**Justifier super cluster - introduction cluster**

**Program info super cluster - target audience cluster**

**Solicit response super cluster - registration cluster**

## APPENDIX C continued

### C3. Clustering of elements in the internal page of Brochure 56

The image shows a brochure page with two main sections. The top section, 'Workshop Outline', is circled in red and contains a schedule of activities from 08:30 am to 05:00 pm. The bottom section, 'Profile of Course Leader', is also circled in red and features a detailed biography of Mr. Danny Tan Boon Wooi. Two arrows point from text labels to specific parts of the brochure: one points to the 'Workshop Outline' section, and the other points to the 'Profile of Course Leader' section.

**Program information super cluster - content cluster**

**Credibility super cluster - facilitator profile cluster**

**Workshop Outline**

Time	Activity
08:30 am - 09:00 am	REGISTRATION
09:00 am - 10:30 am	A Brief Introduction to the Development of Deferred Taxation The Explanation of Timing Difference, Temporary Difference and Permanent Difference The Difference Between Deferral Method and Liability Method The Difference Between Income Statement Liability Method and Balance Sheet Liability Method The Key Features of Balance Sheet Liability Method The Objective of MASB 25 The Preparation of paragraph 79 (c) reconciliation disclosure
10:30 am - 11:00 am	COFFEE BREAK
11:00 am - 12:30 pm	Computational Example on Balance Sheet Liability Method Recognition of Deferred Tax Assets and Deferred Tax Liabilities Tax Effect in Relation to: - Revaluation Increase or Decrease to Fair Value Impairment of Assets in Accordance with MASB 23 Recognition of Deferred Tax Assets Arising from Unused Tax Losses and Capital Allowances Items Credited or Charged Directly to Equity
12:30 pm - 02:00 pm	LUNCH
02:00 pm - 03:00 pm	Measurement of deferred tax assets and deferred tax liabilities Finding tax rate for current taxation and tax rate for deferred taxation
03:00 pm - 03:30 pm	COFFEE BREAK
03:30 pm - 05:00 pm	Fair Value Adjustment on Business Combination Resulting in Goodwill or Negative Goodwill Presentation and Disclosures of Income Taxes in Accordance with MASB 25
05:00 pm	END OF WORKSHOP

**Profile of Course Leader**

**MR DANNY TAN BOON WOUI** has over 20 years of experience in public practice, as well as in commerce and industry. He was trained with a firm of Chartered Accountants in London where he worked for 10 years in the audit and consultancy department. He had also held the position of business development and business operation manager with two UK multinational companies based in London for 5 years. Upon returning to Malaysia in 1995, he took up the position of audit manager with a firm of public accountants for 3 years.

Danny is currently a partner of a firm providing financial training and consulting for firms in public practice and industry. He is a regular speaker in financial reporting, auditing and corporate financial management seminars for several professional institutions and government departments.

Danny is the President of CIMA Penang Branch and a Council member of CIMA Malaysia Division. He is currently the Chairman of the CPE Committee of MIA Penang Branch. He is also serving as a project manager of the Malaysian Accounting Standards Board.

Danny graduated from Maastricht Metropolitan University, UK with a Bachelor of Economics degree (Hons) majoring in finance and investment. He also holds an MBA from Heriot-Watt University, UK. He is a member of MIA, a fellow member of CIMA and ACCA and an associate member of the Malaysian Institute of Taxation.

**APPENDIX C continued**

**C3. Clustering of elements on the back page of Brochure 56**

*Registration Form*

**One-Day Workshop**  
**DEFERRED TAXATION**  
April 25, 2005 • Concorde Hotel, Kuala Lumpur

Name of participant .....  
Position .....  
 MICPA Member  Others

Name of participant .....  
Position .....  
 MICPA Member  Others

Name of participant .....  
Position .....  
 MICPA Member  Others

Contact Person .....  
Name of Organisation .....  
Address .....

Tel No. .... Fax No. ....  
Email .....

*Confirmation of registration is on first-come first-serve basis.  
Please photocopy the registration form if additional copies are required.*

Enclosed is a crossed cheque No. : \_\_\_\_\_ for RM \_\_\_\_\_  
made payable to "MICPA" being payment of the registration fee for the Workshop.

*For further information, please contact*

**Mr Joseph Leong / Cik Salmiah**  
**The Malaysian Institute of Certified Public Accountants**  
No. 15, Jalan Medan Tuanku 50300 Kuala Lumpur  
Tel : 03-2698 9622 Fax : 03-2698 9403  
E-mail: joseph.edu@micpa.com.my  
Website: www.micpa.com.my

Solicit response  
super cluster  
- registration cluster