



### Workshop on Fixed Assets Accounting and Management

February 2 – 6, 2026, 1<sup>st</sup> Run: Lagos & Port Harcourt

August 3– 7, 2026, 2<sup>nd</sup> Run: Lagos & Abuja

**For Tutor -Led Class:** 9am – 4:30pm

**Workshop fee: Lagos:** N350, 000,

**Abuja / Port Harcourt:** N400, 000 per Participant

**Delivery Mode:** In-person / Live Virtual / Hybrid

**Online course fee:** N300, 000 per Participant

**Available for In-plant Training**

**700 U\$D for foreign  
Participants**

#### Program overview:

This comprehensive training program is designed to provide participants with the knowledge and skills necessary to effectively manage and account for fixed assets. It covers the entire lifecycle of fixed assets, from acquisition to disposal, including valuation, depreciation, and financial reporting. Participants will learn best practices in fixed assets management and how to ensure compliance with relevant accounting standards and regulations.

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.

#### For whom:

This course is designed for This course is ideal for accounting professionals, financial managers, auditors, asset managers, compliance officers, business owners, and anyone involved in the management and accounting of fixed assets

#### Learning objectives:

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

- explain the fundamental principles of fixed assets accounting and management;
- accurately classify and record fixed assets;
- apply appropriate valuation techniques for fixed assets;
- implement effective depreciation methods;
- conduct regular asset reconciliations and audits;
- ensure compliance with accounting standards and regulatory requirements;
- utilize software tools for fixed assets management;
- develop strategies for efficient asset utilization and maintenance;
- prepare comprehensive fixed assets reports for financial statements; and
- manage the disposal of fixed assets in compliance with legal and regulatory guidelines.

#### Course Outline:

##### Day 1: Module 1: Introduction to Fixed Assets Accounting:

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

Lagos: Human Capital Associates Global Consult Ltd: Acme House 2nd Floor, Ogba Industrial Scheme, Ogba, Ikeja – Lagos

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- Definition and importance of fixed assets
- Categories and types of fixed assets
- Accounting standards and regulatory requirements (GAAP, IFRS)

#### **Module 2: Acquisition and Classification of Fixed Assets:**

- Identifying and recording fixed assets
- Capital vs. expense distinction
- Initial recognition and measurement

#### **Day 2: Module 1: Valuation of Fixed Assets:**

- Cost model vs. revaluation model
- Impairment testing
- Fair value determination

#### **Module 2: Depreciation and Amortization:**

- Depreciation methods (straight-line, reducing balance, units of production)
- Amortization of intangible assets
- Changes in depreciation estimates and methods

#### **Day 3: Module 1: Asset Maintenance and Utilization:**

- Asset lifecycle management
- Maintenance planning and scheduling
- Enhancing asset performance and utilization

#### **Module 2: Reconciliation and Auditing:**

- Regular asset reconciliations
- Internal controls for fixed assets
- Auditing fixed assets

#### **Day 4: Module 1: Fixed Assets Software and Tools:**

- Overview of fixed assets management software
- Integration with ERP systems
- Data management and reporting

#### **Module 2: Reporting and Disclosure:**

- Preparing fixed assets reports for financial statements
- Disclosures in financial statements
- Analyzing fixed assets reports for decision-making

#### **Day 5: Module 1: Disposal and Derecognition:**

- Procedures for asset disposal
- Accounting for asset retirement
- Legal and regulatory considerations

#### **Module 2: Case Studies and Practical Applications:**

- Real-world examples and case studies
- Best practices in fixed assets management
- Group discussions and problem-solving exercises

**Training Methodology:** Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teachings/learning methods.

#### **LOCATIONS**

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogbia, Industrial Scheme, Ikeja, Lagos, Nigeria

2 – FAB By Toprank Hotel, Opposite Old Federal Secretariat Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

In-plant Fee Negotiable

#### **WORKSHOP FEE:**

**Workshop fee: Lagos: N350, 000 per Participant, VAT-N26,250**

**Abuja / Port Harcourt: N400, 000 per Participant, VAT-N30,000**

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

**For Booking / Enquiry, Call: 234-8051365946, 234-7087578814**

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