

**LHDNM-OECD: Workshop on Advanced Auditing of Multinational Enterprises
Malaysian Tax Academy
Bandar Baru Bangi, Selangor, Malaysia**

29 Nov – 3 Dec 2010

Experts: Mr Colin Clavey (Event Leader - OECD)
 Canada expert
 Japan expert

Session	Subject	Expert
Sat & Sun, 27 & 28 Nov	Arrivals of participants*	
Mon, 29 Nov 08.30 – 09.00	0. Registration and Preliminaries	
09.00 – 10.00	1. Welcome and introductions; OECD	
10.00 – 10.30	2. Features of MNEs	
10.30 – 11.00	Tea break	
11.00 – 12.30	3. Taxation of MNEs	
12.30 – 14.00	Lunch	
14.00 – 14.30	3. Taxation of MNEs (continued)	
14.30 - 15.00	4. Case Study (Introduction to the Cutting Edge example)	
15.00 - 15.30	5. Recap of transfer pricing principles	
15.30 - 16.00	Tea break	
16.00 - 17.00	6. Case Study (Further information on Cutting Edge)	

Session	Subject	Expert
Tue, 30 Nov 9.00 – 10.00 10.00 – 10.30 10.30 – 11.00 11.00 – 12.00 12.00 – 12.30 12.30 – 14.00 14.00 – 15.00 15.00 – 15.30 15.30 - 16.00 16.00 – 17.00	7. Transfer pricing methods 8. Identification of comparables Tea break 8. Case Study (Identification of comparables - continued) 9. Case Study (Conclude TP analysis and comparability analysis) Lunch 9. Case Study (Conclude TP analysis and comparability analysis - continued) 10. Discussion on country approaches to auditing MNEs Tea break 10. Discussion on country approaches to auditing MNEs (continued)	
Wed, 1 Dec 9.00 – 10.30 10.30 – 11.00 11.00 – 12.30 12.30 – 14.00 14.00 – 14.30 14.30 – 15.30 15.30 - 16.00 16.00 - 17.00	11. Case Study (Introduce 2011 accounts of Cutting Edge) Tea break 12. Case Study (In-depth examination of the Group) Lunch 12. Case Study (In -depth examination of the Group - continued) 13. Case Study (Detailed fact-finding) Tea break 14. Case Study (Overview of issues)	

Session	Subject	Expert
Thurs, 2 Dec 09.00 – 10.30 10.30 – 11.00 10.30 – 12.30 14.00 – 15.30 16.00 – 17.00	15. Preparation for role-play Tea break 15. Preparation for role-play (continued) 16. Role play exercise 16. Role play exercise (follow-up discussion)	
Fri, 3 Dec 9.00 – 10.00 10.00 – 10.30 10.30 – 11.30 11.30 – 12.30 12.30 – 15.00 15.00 – 18.00	17. Practical aspects of auditing: risk assessment and enquiry management Tea break 18. Round table discussion 19. Course evaluation and Certificate presentation ceremony Lunch break Study visit	
Sat and Sun 4 & 5 Dec	Departure of participants*	

* Participants may arrive earlier and depart later depending on flight availability