



FINANCE AND TREASURY TRAINING

Fixed Asset Accounting and Capital Expenditure Control

3 day course

Classroom, online or in-house

Course overview

Fixed assets are the largest number on many balance sheets and the least verified, which is how organisations depreciate equipment that was scrapped years ago and capitalise repairs that should have been expensed. This course covers control. Delegates work through recognition and the capital against revenue distinction that determines both profit and tax, cost components and what may be included at initial recognition, and depreciation methods, useful lives and residual values with the judgement each requires. Revaluation, impairment and disposal follow. The physical asset register and verification count are treated as controls rather than as an accounting formality. Capital expenditure approval, budgeting and post implementation review are addressed. The course closes on componentisation and on assets under construction.

What you will learn

- Apply recognition criteria and the capital against revenue distinction
- Determine which costs may be capitalised at initial recognition
- Select depreciation methods, useful lives and residual values
- Account for revaluation, impairment and disposal
- Maintain an asset register and run a verification count
- Control capital expenditure approval and budgeting
- Handle componentisation and assets under construction

Who should attend

- Financial accountants and reporting staff
- Fixed asset and capital accountants
- Internal auditors verifying asset balances
- Engineering and operations staff raising capital requests
- Finance managers approving capital expenditure

Course outline

- 01 Depreciating what was scrapped
- 02 Recognition and the capital against revenue line
- 03 Cost components at initial recognition
- 04 Depreciation methods, lives and residuals
- 05 Revaluation and impairment
- 06 Disposal and derecognition
- 07 Asset register and verification counts
- 08 Capital approval, budgeting and post implementation review

Upcoming dates

Dates	Venue	Format	Fee per delegate
21 to 23 October 2026	Durban, South Africa	Classroom	R14,950
10 to 12 February 2027	Johannesburg, South Africa	Classroom	R14,950
17 to 19 February 2027	Online	Online	R6,500



Fees and how to register

This 3 day course is **R6,500** per delegate online, **R14,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 995** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriscience.co.za, or WhatsApp us on **+27 63 479 1136**.

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