

## **PREPARATION OF GROUP FINANCIAL STATEMENTS 2.0**

(HRD Corp Programme Number : 10001375481)

#### **COURSE CONTENTS SUMMARY :**

- Revision of Acquisition Accounting MFRS3
- Recognising and Measuring Identifiable Assets Acquired, Liabilities Assumed and Non -Controlling Interest
- Recognising and Measuring Goodwill and Determining Purchase Price Allocation (PPA)
- Complex Group Structure
- Piecemeal Acquisitions
- Disposal of subsidiaries
- Consolidated Statements of Cash Flows
- Foreign Currency transactions and entities

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> This is the continuation from our previous course of Preparation of Group Financial Statements. This 2 days training will help participants to understand the advance aspects of appropriate accounting treatments for

complex Group Structures, Piecemeal Acquisitions, Disposal of Subsidiaries and Subsidiaries Held for Sales, including the reporting requirements for small and medium entities, in compliance with the prevailing reporting standards, principles and concepts.



#### WHO SHOULD ATTEND?

- Group Financial Controllers and Accountants
- Finance Managers
- Preparers of Financial Statements
- Professional involved in M & A
- Audit Partners and staff
- Those who wish to learn about Consolidated Accounts

#### **LEARNING OUTCOMES**

- Understand the consolidation process, from parent-subsidiary relationships to non-controlling interest
- Able to apply complex accounting standards like MFRS3 Business Combinations and Related Standards
- Capable of Differentiating the different levels of investments and identify the appropriate accounting treatment
- Master the treatment of challenging consolidation topics like good will, business combinations, foreign currency translation and preparation consolidated financial statement for complex group structure
- Understand piecemeal acquisitions, disposal of subsidiaries and subsidiaries held for sale
- Able to prepare consolidated cash flow statement and consolidated financial statement with foreign operations

### **TRAINER PROFILE : Dr. Ooi Chee Keong**

# **Qualifications:-** Chartered Accountant of MIA and MICPA, Certified Financial Planner (CFP) and PSMB Certified Trainer **EXPERIENCE**

Chee Keong has had a long and distinguished career as a Chartered Accountant in a number of well-known Malaysian and International Companies. He started his career in Accounting as an Auditor in a medium firm in 1999. In 2002, he joined Road Builder (M) Snd Bhd as an Assistant Accountant, attached with the International Division. In 2011, he raised to Chief Financial Officer (CFO) position with TNB Energy Services Sdn Bhd (a wholly owned subsidiary of Tenaga Nasional Berhad).

He has more than fifteen years of hand-on experience in difference areas of management and functions in diverse industries such as auditing, construction, engineering, manufacturing, trading and utilities.





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PARTICIPANTS' DETAILS		B CUMABLE + HRDCORS CE	<u></u>	
Participant 1 Full name and I/C			Please make payment to : WANFAH PROSPER PLT ACCOUNTS NUMBER : 3812930508 BANK : Public Islamic Bank Berhad	۱
Designation	Contact Number		FEE PAYABLE PER PARTICIPANT fo	or Remote Online
			Training Normal Price	: RM2,039
Email Address			Early Bird (15 days before event) Group Fee (>2 participants) Fee includes course materials and o	: RM1,688 : RM1,518
Participant 2 Full name and I/C			attendance Claiming HRDF Levy? Venue : Remote Online (zoom)	YES / NO
	Contact Number		Date :	
Designation 	Contact Number		(Pls check our website https://wanfahprosper.com/latest- events/) Contact : Cik Nor / Puan Nasifah / Mr. Tan / Puan Suhaila Tel :+60351663399 / +60104403399 WhatsApp :+60162634929 Email :sales@wanfahprosper.com	
Participant 3 Full name and I/C	Contact Number		<ul> <li>CANCELLATION / TRANSFER</li> <li>Upon registering, participant(s) are considered successful enrolled in the event. Written cancellations / transfer notic (substitution or to later dates) received :</li> <li>More than ten (10) working days before the event, a refur (less administrative charge of 15%) will be made.</li> <li>Ten (10) working days or less before the event, no refur</li> </ul>	
Email Address			will be made. • For no show on the day of the required. If you cannot attend the a substitute at any time we administration fee.	e event, full payment e event, you can nomina vithout payment of
DRGANISATION DETAILS Drganisation : Contact Person :	Mobile Number:		• A full (100%) refund may be granted if the course is cancelled by Wanfah Prosper PLT (WFP). WFP reserves the right to postpone or cancel the event and / or chang facilitator at any time should circumstances beyond it control arises. WFP also reserve the right to mak alternative arrangements without prior notice should it b	
			necessary to do so.	
Address :			Personal Data is gathered in accordance with the Persona Data Protection Act 2010 (Act 709)	
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