



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



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-subsidary 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 goodwill, 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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