



FMM Institute

Co. No: 199901000527 (475427-W)
Perak Branch



ACCOUNTING SKILLS FOR ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE AND GENERAL LEDGER

1 January 12-13, 2026 (Monday-Tuesday)

8.45am – 5.00pm FMM Institute, Perak



An accounts payable training program ensures employees possess the skills and knowledge to manage a company's outgoing payments efficiently, establish and maintain healthy relationships with suppliers, and adhere to financial controls and regulatory requirements. The program covers all relevant aspects of the accounts payable process, including invoice processing, payment disbursement, and record keeping.

A properly structured training program for accounts receivable is crucial for ensuring that employees possess the requisite skills and knowledge to perform their duties efficiently and for enhancing cash flow, customer satisfaction, and the organization's overall financial stability. It also helps employees develop the confidence and expertise needed to perform their duties effectively, contributing positively to the company's growth and success.

A well-designed general ledger training program is essential for employees to record financial transactions accurately, maintain compliance, and generate meaningful reports. It covers aspects like chart of accounts setup, journal entry creation, account reconciliations, financial statement preparation, and internal control procedures. It also emphasizes the importance of timely and accurate financial reporting and compliance with internal audit procedures.

...TRAINER...

DR. LOK CHAR LEE C.A.(M), ACMA, CGMA, FTII(M), PhD(USM), M.Sc.(IT)(USM), B.Acc(Hons)(UM)

DR. LOK CHAR LEE, PhD is a financial consultant specialising in business reporting, cost management and information systems. Dr. Lok is a chartered accountant registered with the Malaysian Institute of Accountants (MIA), a member of the Chartered Institute of Management Accountants (CIMA), a Chartered Global Management Accountant (CGMA) and a Fellow of the Chartered Tax Institute of Malaysia (CTIM). He holds a Bachelor of Accounting (Hons) degree from Universiti Malaya, a Master of Science in Information Technology and a Doctor of Philosophy in Corporate Governance from Universiti Sains Malaysia. He is also a registered trainer with HRDF.

DR. LOK has more than 25 years of working experience and obtained his accounting and finance experience while working as a statutory auditor and tax consultant in various local and international auditing firms. His financial experience encompassed various accounting, auditing, costing and taxation aspects for clients ranging from small medium enterprises to multinational companies which consist of manufacturing, trading, property development, construction and financial institutions. Dr. Lok is a senior lecturer at the School of Management, Universiti Sains Malaysia and financial consultant on ERP solutions for various companies. He has more than 20 years of experience in providing Continuing Professional Development (CPD) programmes to small and medium sized enterprises, large companies and multinational corporations. He has trained directors, managers, executives, officers and finance assistants in the areas of cost management, business reporting, corporate finance, taxation, and budgeting. He has conducted courses for candidates sitting for professional examinations such as CIMA, ACCA and CAANZ and is also an examiner and reviewer for professional papers. He is co-author for the book "Principles and Contemporary Issues in Internal Auditing" and has presented research papers at various local and international conferences.

...OBJECTIVES...

Upon completion of the course, the participants will be able to:

- manage a company's outgoing payments efficiently.
- establish and maintain healthy relationships with suppliers and adhere to financial controls and regulatory requirements.
- enhance cash flows, customer satisfaction, and the organization's overall financial stability.
- record financial transactions accurately, maintain compliance, and generate meaningful reports.

...WHO SHOULD ATTEND...

Accounts / Finance Executives, Officers, Supervisors, Assistants, Administrators, Department Heads and Executives.

...TRAINING METHODOLOGY...

Lectures, dialogue, case studies and Q&A sessions

Enquiries – please contact **Ms Vaani / Pn Eda / Ms Harvindar**
☎ (05) 548 8660 📠 (05) 548 8221 ✉ fmm_institute_perak@fmm.org.my

...COURSE CONTENTS...

Introduction to Accounts Payable

- Definition and significance of accounts payable.
- Overview of the accounts payable process from invoice receipt to payment.
- Company policies regarding invoice processing, approvals, payment terms, and vendor management.
- Procedures for verifying invoices, obtaining necessary approvals, and processing payments accurately.

Invoice Processing and Vendor Relations

- Invoice verification procedures.
- Handling discrepancies and resolving issues with invoices.
- Effective communication regarding invoices, payment status, and inquiries.
- Handling vendor disputes and inquiries.

Payment Processing

- Overview of payment methods
- Procedures for preparing and scheduling payments.
- Importance of adherence to payment terms and avoiding late payments.

Expense Reporting and Reimbursement

- Policies and procedures for employee expense reporting.
- Review of expense reimbursement process and documentation requirements.
- Handling reimbursements promptly and accurately.

Accounts Payable Analysis and Internal Controls

- Understanding accounts payable aging reports and other key performance indicators (KPIs).
- Generating and interpreting financial reports related to accounts payable.
- Using data for analysis and decision-making to optimize cash flow and vendor relationships.
- Ensuring compliance with accounting standards and regulatory requirements.
- Understanding internal controls related to accounts payable.
- Importance of segregation of duties and preventing fraud.

Introduction to Accounts Receivable

- Definition and importance of accounts receivable.
- Overview of the accounts receivable process.

Understanding Company Policies and Customer Relations

- Company policies for credit extension, invoicing, collections, and customer credit terms.
- Creating and sending invoices, handling payment receipts, and managing customer accounts.
- Maintaining positive relationships with customers.
- Effective communication regarding invoices and payment reminders.
- Handling customer inquiries and disputes.

Invoicing and Billing

- Sales invoice components.
- Proper invoice creation and accuracy.
- Timely invoicing and billing cycles.

Accounts Receivable Reporting

- Accounts receivable aging reports.
- Generating and interpreting key performance indicators (KPIs) related to accounts receivable.
- Using financial data to improve collections and cash flow forecasting.

Credit Management and Collections

- Assessing customer creditworthiness.
- Setting credit limits and terms.
- Monitoring overdue accounts and taking appropriate actions.
- Techniques for effective collection calls and emails.
- Strategies for reducing delinquencies and write-offs.

Introduction to General Ledger

- Definition and purpose of the general ledger.
- Role of the general ledger in financial accounting.
- Chart of Accounts

Journal Entries and Posting Transactions

- Journal entries and their role in the general ledger.
- Procedures for recording journal entries accurately and efficiently.
- Procedures for posting journal entries to the general ledger.
- Verification processes to ensure the correct posting of transactions.

Account Reconciliation

- Procedures for bank reconciliation,
- Intercompany reconciliation.
- Strategies for identifying and resolving reconciliation discrepancies.

Closing Procedures

- Month-end and year-end closing procedures.
- Adjusting entries, accruals and depreciation.

Audit Preparation

- Procedures for preparing the general ledger for internal and external audits.
- Maintaining audit trails and supporting documentation.
- Compliance and addressing audit findings.

Financial Reporting

- Overview of financial statements: Balance sheet, Income statement and Statement of cash flows
- Procedures for ensuring compliance with accounting standards and regulations.
- Segregation of duties and prevention of fraud in general ledger activities.

...COURSE DETAILS...

Date **January 12-13, 2026 (Monday-Tuesday)**
Time **8.45am - 5.00pm**
Venue **FMM Institute Perak, No 1, Lorong Raja DiHilir, 30350 Ipoh, Perak**
Medium of Instruction **English**
CPD **14 hours**
Fees ☐ **Members RM1,134.00/pax** ☐ **Non-Members RM1,296.00/pax**

(Fees inclusive of Service Tax at 8%, Course Materials, Refreshment, Lunch and Certificate of Attendance)

Closing Date:
JANUARY 5, 2026

...ADMINISTRATIVE DETAILS...

HRD CORP CLAIMABLE COURSE DETAILS

- Training Provider: **FMM Institute Perak** ■ MyCoID : **475427W_PERAK**
- HRD Corp Programme No: **Provided upon confirmation**

DISCLAIMER

The FMM Institute reserves the right to change the facilitator, date and to vary / cancel the course should unavoidable circumstances arise. All efforts will be taken to inform participants of the changes.

REGISTRATION

- Upon **Faxing/Mailing** the completed **Registration Form** to FMM Institute, you are **deemed** to have read and **accepted** the terms and conditions. The **course** would also be **deemed** as **confirmed** unless informed otherwise.
- Will be based on **First-Come-First served** basis.

PAYMENT

- Cheques** made in favour of "**FMM Institute**" should be forwarded to FMM Institute Perak.
- For **HRD Corp Claimable Course**, an **Attendance of 100% is a must**, in any case, **employers will be billed in full**.
- FMM Institute SST Registration No. **W10-1901-32000105**
- FMM Institute TIN No. **C10626805080**

CANCELLATION

Must be in Writing with Reasons ■ 7 days before the course – No payment charged ■ 3 – 6 days before the course - 50% payment charged ■ < 3 days before the course – Full payment charged ■ Participants who did not turn-up will be charged full payment ■ Replacements can be accepted at no additional cost.

~ Registration Form ~

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FMM Institute
No 1, Lorong Raja DiHilir, 30350 Ipoh, Perak

Fax: 05-5488221

Dear Sir / Madam, please register the following participant(s) for the above programme.

1.	Name		Designation	
			HP No	
	NRIC		Email	
2.	Name		Designation	
			HP No	
	NRIC		Email	
3.	Name		Designation	
			HP No	
	NRIC		Email	

(Please attach a separate list if space is insufficient)

We hereby confirmed that *(Please tick (✓) in appropriate box):-*

- ☐ We **will be claiming from HRD Corp** and full payment would made to FMM Institute in the event that no disbursement from HRD Corp under any circumstances
- ☐ We will **NOT BE CLAIMING from HRD Corp**. Enclosed cheque/bank draft No _____ for RM _____ being payment for _____ participant(s) made in favour of the "**FMM Institute**".

Submitted by:

Name:	Designation:		
Company:	Tel:	Fax:	
Address:			
Email:	FMM Membership No		