FMM INSTITUTE
(C10626805080/ 199901000527/ 475427-W)
Centre for Professional Development

HRDCORP CLAIMABLE

MASTERING ADVANCED FINANCIAL ACCOUNTING PRACTICES AND PROCEDURES

WHO SHOULD ATTEND

Finance Managers, Accountants, Accounts Executives, Accounts Supervisors and Finance Officcers.

OBJECTIVES

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

- Understand advanced financial accounting practices and procedures
- Understand relevant issues and concepts in financial reporting
- Understand relevant concepts in financial accounting

ADMINISTRATIVE DETAILS

Date	:	August 26-27,2026 (Wednesday-Thursday)
Time	:	2 Days (9:00 am - 5:00 pm)
Venue	:	FMM Institute, Johor Branch No. 1 & 3, Jalan Kencana Mas 1/1, Tebrau Business Park III, 81100 Johor Bahru, Johor
Fees	:	RM 1,215.00 (FMM Member) RM 1,350.00 (Non member) The fee inclusive Service Tax at 8% (SST No: W10-1901-32000105)
Closing Date	:	August 12,2026 (Wednesday)
Training Provider	:	FMM Institute Johor MYCOID: 475427W_JOHOR

All cancellations must be made in writing. There will be no charge for cancellation received 7 or more working days before the start of the programme. Cancellation received 5 working days before the start of the programme is subjected to a cancellation fee of 50% of the course fees. Cancellation received 3 working days and below before the start of the programme is subjected to cancellation fee of 100% of the course fees. If the participant fails to attend the programme, the full course fees are payable. However, replacement can be accepted at no additional cost.

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COURSE CONTENTS

1. **Introduction to Malaysian Approved Accounting Standards**
- Statutory Regulations on Financial Accounting and Reporting
- Development of MASB Standards

2. **Accounting Profit**
- The Meaning and Measurement of Accounting Profit
- Requirements of Statutes and Accounting Standards

3. **Concepts of Revenue Recognition**
- FRS118 Revenue
- Measurement of Revenue
- Timing of Revenue Recognition
- Recognition of Sale of Goods
- Recognition of Service Revenue
- Recognition of Interest Income
- Recognition of Royalties
- Recognition of Dividends

4. **Presentation of Income Statement**
- FRS 101 Presentation of Financial Statements
- Nature of Expense Method
- Function of Expense (Cost of Sales) Method
- Profit or Loss From Ordinary Activities
- Extraordinary Items
- Correction of Fundamentals Errors

5. **Non Current Assets, Depreciation Revaluation and Impairment**
- FRS116 Property, Plant and Equipment
- Recognition of Property, Plant and Equipment
- Depreciation

6. **Accounting for Inventories**
- Requirements of Statutes and Accounting Standards
- FRS102 Inventories
- Measurement Methods Under Historical.

7. **Cash Flow Statements**
- FRS107 Cash Flow Statements
- Presentation of Cash Flow Statement
- Operating, Investing & Financing Activities

8. **Analysis and Interpretation of Financial Statements**
- Income Statement
- Balance Sheet
- Cash Flows Statement
- Ratios Analysis

FACILITATOR

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

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.

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MASTERING ADVANCED FINANCIAL ACCOUNTING PRACTICES AND PROCEDURERS

AUGUST 26 - 27 , 2026 | VENUE: FMM INSTITUTE, JOHOR BRANCH

FMM Institute (475427-W)
Puan Sabrina / Pn. Astri / Pn. Ain
Email : sabrina@fmm.org.my /astri@fmm.org.my / nur_ain@fmm.org.my
Tel: 07-357 7613 / 14 / 15 / 16   Fax: 07-357 7618

Please tick accordingly:

Fees: ☐ **FMM Member: RM 1,215.00/pax**
(inclusive of 8% Service Tax (SST No: W10-1901-32000105))

☐ **Non Member: RM 1,350.00/pax**
(inclusive of 8% Service Tax (SST No: W10-1901-32000105))

Dear Sir/Madam,
Please register the following participant (s) for the above programme:
(To be completed in BLOCK LETTERS)

1.Name:	**IC No:**	**Nationality:**
Designation:	**Email:**	**Mobile No.:**
2.Name:	**IC No:**	**Nationality:**
Designation:	**Email:**	**Mobile No.:**

(if space is insufficient, please attach a separate list)

Disclaimer

Registration is on a first-come first-served basis. All cancellations must be made in writing. There will be no charge for cancellation received 7 or more working days before the start of the webinar. **Cancellation received 5 working days** before the start of the webinar is **subject to a cancellation fee of 50%** of the webinar fees. **Cancellation received 3 working days and below** before the start of the webinar is **subject to a cancellation fee of 100%** of the webinar fees. **If the participant fails to attend the programme, the full webinar fees are payable.** However, replacement can be accepted at no additional cost. The FMM Institute reserves the right to change the speaker, reschedule or cancel the webinar and all efforts will be taken to inform participants of the changes.

We hereby confirmed that (please tick accordingly):

☐ We will be claiming under **HRD CORP CLAIMABLE COURSES** and full payment would made to FMM Institute in the event that no disbursement from HRD Corp under any circumstances.

☐ I (self-sponsor) / We will **NOT BE CLAIMING under HRD CORP CLAIMABLE**. Payment will be made to the account payee **FMM Institute** by cheque or bank transfer to **Maybank Account No. 501280056601**.
Tin No. : C10626805080
BRO No. : 475427-W
SST No. : W10-1901-32000105

Submitted by:

Name:		**Email:**
Designation:	**Tel No:**	**Moblie No:**
Company:		**Address:**
Tin No. : (Company Tax Number)	**Business Registration No. (New/Old)**	**SST No (If Applicable):**
Company Stamp & Signature:		**Date:**