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

ACCOUNTING SKILLS FOR ACCOUNTS ASSISTANT AND CLERK

July 27-28, 2026 (Monday-Tuesday) 8.45 am – 5.00 pm
FMM Institute, Perak

Most of today's accounting staff perform individual data-entry tasks. Accounts receivable and accounts payable data entries are done based on source documents. The exercises are carried out without awareness of why the entries are made or of the interconnections among them. How would the entries affect users of the entries recorded? Therefore, the objectives of this training workshop are to equip participants with effective approaches to accounting exercises.

This course provides participants with the skills necessary to record business transactions and prepare financial statements for management and external parties. The main objective of this course is to equip accounting personnel with relevant knowledge in accounting, particularly regarding the impact of changing accounting standards and new information technologies.

...COURSE CONTENTS...

Part 1: To Understand Practical Accounting
- What are practical accounting and bookkeeping exercises?
- Why is practical accounting important?
- The accounting concepts and principles

Part 2: The Process of Expense Classification
- What are capital Expenses
- What are revenue expenses
- The correct Treatment of each Category of the expenditure

Part 3: - The Principle of Double Entry
- Double-entry recording system
- The practical problems encountered in double-entry exercises

Part 4: Understanding of the Accounting System
- What is Ledger and General Ledger
- Understanding Bank Account, Cash Book, and Petty Cash Book
- The Conventional Accounting Recording Exercises and the Electronics- Computer Recording Exercises

Part 5: The Recording of Sales and Purchases Transactions
- Understanding the recording of sales and purchase transactions – Debtors and Creditors treatment
- Recording trade and cash discounts
- Recording return inwards and return outwards
- Credit and Debit Notes

Part 6: The Treatment of Depreciation and Bad & Doubtful Debts, Hire Purchase Accounts.
- Depreciation – The correction entry in accounting
- The different methods in depreciating Assets.
- Bad debts and doubtful debts
- The Hire Purchase Accounts

Part 7 - Trial Balance And Accounting Adjustments
- What is a Trial Balance
- To identify and the treatment of Unpaid / Prepaid Expenses
- To identify and the treatment of Accrued / Unearned Revenue

Part 8: Manufacturing Accounts, Income Statement, and Balance Sheet
- What is a Manufacturing Account?
- What is Profit or Loss?
- What components are in a Balance Sheet?

Part 9: Working Capital Management.
- What makes up the working capital of a company?
- The importance of Debtors and Creditors aging
- The importance of producing data in time for the management

...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...

By the end of this program, participants will be able to:

- Perform the data entries with full awareness of the implications for the final financial statements
- Make the correct entries with the provided source documents.
- Understand the corresponding records/ entries of entries made
- Understand the accounting principles in recording the data

...WHO SHOULD ATTEND...

Accounts Receivable, Accounts Payable data entry clerks, Account Supervisors, and all Accounting Staff Members.

Closing Date: JULY 6, 2026

...COURSE DETAILS...

Date	**July 27-28, 2026 (Monday-Tuesday)**
Time	**8.45 am - 5.00 pm**
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)*

Register in Groups & Enjoy More Savings!

- 2-4 participants: 10% discount
- 5-7 participants: 15% discount
- 8-9 participants: 20% discount

...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 ~

ACCOUNTING SKILLS FOR ACCOUNTS ASSISTANT AND CLERK

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	

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