

ESSENTIAL OF CONSOLIDATED ACCOUNT

OBJECTIVES

- Master the techniques of preparing the group account under the revised standard
- Update the latest with the latest changes and application aspects of MFRS 3, MFRS 128 and MFRS 10.
- Understand and apply the new requirements on accounting for business combination and consolidation.

WHO SHOULD ATTEND?

- Accountants, auditors, account executives, financial analysts, company's secretaries, others who are involved in the preparation of the group account.

WORKSHOP OUTLINE

- Module 1:** Introduction to group account.
- Module 2:** Scope of MFRS 3 –business combination
- Module 3:** Measurement of fair value of the Acquiree as a whole
- Module 4:** Measurement of non-controlling interest and consequential goodwill on combination
- Module 5:** Acquisition related costs and contingent consideration
- Module 6:** Piecemeal or step-acquisition
- Module 7:** Changes in stakes after acquisition date
- Module 8:** The salient features and scope of MFRS 10 -consolidated financial statement
- Module 9:** Consolidation procedures
- Module 10:** Treatment of intra-group transactions
- Module 11:** Complex group structures –indirect interest
- Module 12:** Reduction in stake without loss of control
- Module 13:** Loss of control and de-recognition of a subsidiary
- Module 14:** MFRS 128 (revised) Investment in associates

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