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MALAYSIAN INSTITUTE  
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**MIA e-LEARNING SERIES**  
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120 days of self-learning access period



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## MIA e-Learning Series:

# Basics of Malaysian Financial Reporting Standards (MFRS)



### Who should attend:

- Accountants
- Auditors
- Financial Controllers & Finance Managers
- Academicians

## Learning Outcome

By the end of the course, participants will be able to:

- Gain an overview of Financial Reporting under MFRS
- Identify the various Key Financial Reporting Standards
- Develop knowledge of the Basic Principles and Concepts of the MFRS
- Learn and apply the various concepts in MFRS
- Comprehend recognition and measurement principles of Financial Reporting

## Programme Overview

Malaysian Financial Reporting Standards or MFRS are the most widely applied accounting standards in many countries in the world including Malaysia. MFRS enables standardisation of financial reporting through uniformity in accounting principles and this facilitates investors and stakeholders to get a good understanding of an

entity's financial position including comparability with other entities.

This e-learning course provides an overview of all key MFRS requirements, highlighting the key principles used in the preparation of financial statements.

## Programme Content

### **MODULE 1: MFRS and Presentation of Financial Statements**

#### **Submodule 1: Key Financial Reporting Standards**

- MFRS 101 – Presentation of financial statements and Going Concern basis
- MFRS 107 – Statement of cash flows
- MFRS 102 – Inventories
- MFRS 108 – Accounting policies, changes in Accounting Estimates and Errors

### **MODULE 2: Financial Reporting Standards on Specific Areas -1**

- MFRS 116 – Property, plant & equipment
- MFRS 140 – Investment property
- MFRS 136 – Impairment of assets
- MFRS 138 – Intangible assets

### **MODULE 3: Financial Reporting Standards on Specific Areas – 2**

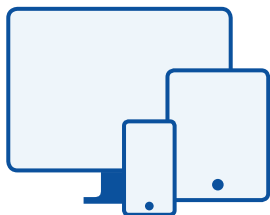
- MFRS 15 – Revenue from Contracts with Customers
- MFRS 16 – Leases
- MFRS 141 – Agriculture
- MFRS 10 – Consolidated financial statements

### **MODULE 4: Financial Reporting Standards on Specific Areas – 3**

#### **Financial Instruments**

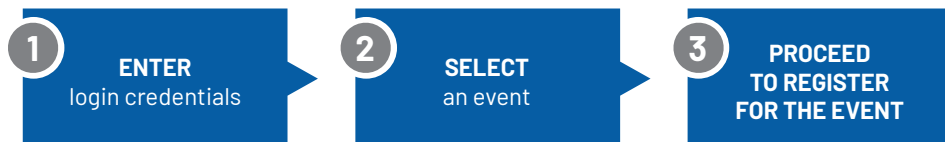
- MFRS 9 – Financial Instruments
- MFRS 132 – Presentation of financial instruments
- MFRS 9 – Disclosure requirements
- MFRS 13 – Fair Values

## REGISTRATION PROCESS

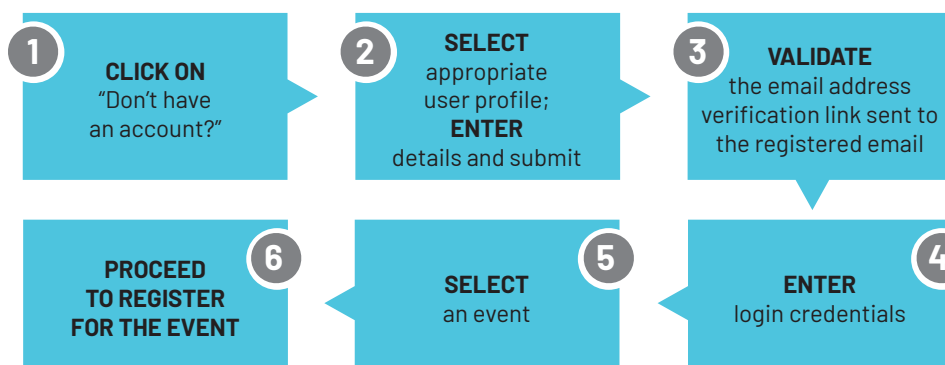


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## PROGRAMME FEES

Member	RM 190
Non-member	RM 240

## PREFERRED PAYMENT

Pay with MIA-CIMB Affinity Credit Card.

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