



A 2-day program on

# Preparation And Presentation of **CONSOLIDATED FINANCIAL STATEMENTS**

29-30 July 2009 • JW Marriott Hotel, Kuala Lumpur

## **INTRODUCTION**

The subject of group accounts has always been a complicated and controversial one. The terms of business combinations have also changed in recent years and these may include contingent and deferred considerations. In Malaysia, apart from subsidiaries and associates, joint ventures entities are becoming a popular form of corporate growth.

Whenever two or more companies are in the relationship of holding and subsidiary companies, then a "group" is said to exist. When such a group exists, besides the Final Accounts of the Holding company itself, and to comply with legal requirements, there must be a set of Final Accounts prepared in respect of the group as a whole. These group accounts are usually known as 'Consolidated Accounts' because the accounts of all the companies have had to be consolidated together to form one Balance Sheet and one Income Statement.

This programs looks at assisting participants **master the techniques of preparing group accounts, particularly covering the topics of consolidation of subsidiaries, acquisition and disposals as well as equity accounting for associates and joint ventures. In particular, the program will emphasize on the worksheet techniques of consolidation.**

## **FOCUSING ON**

- Constitution Of A Group
- Principles Of Consolidation
- Mechanics Of Consolidation
- Disposal Of Shares In A Subsidiary
- Accounting For Associated Companies
- Merger Accounting
- Tax Overview Of A Group

## **THIS PROGRAM WILL BE OF VALUE TO**

- Financial Directors
- Financial Controllers
- Accountants
- General Managers
- Corporate Finance Advisors
- Financial Analysts
- Financial Managers
- Account Managers
- Administrative Managers
- Company Secretaries
- Auditors

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