

WORKSHOP DETAILS
**Preparation and Presentation of
MFRS 107 Statement of Cash Flows**

Date : 10 July 2012
Time : 9.00am – 5.00pm
Venue : Concorde Hotel, Kuala Lumpur

FEE**
Early Bird (by 11 June 2012)
 CCH Subscriber/
 CCH Executive Events Corporate Member RM960
 Non-Subscriber RM1,080

Regular Fee
 CCH Subscriber/
 CCH Executive Events Corporate Member RM1,080
 Non-Subscriber RM1,200

*** Fee includes workshop materials, certificate of attendance,
lunch and refreshments*

In-house corporate training programme is also available!
For more details, please email events@cch.com.my

REGISTRATION INFORMATION

Sales Hotline 603.2052.4608 / 603.2052.4604
Email events@cch.com.my
Website www.cch.com.my
Address COMMERCE CLEARING HOUSE (M) SDN BHD
 Suite 9.3, 9th Floor, Menara Weld,
 No. 76, Jalan Raja Chulan,
 50200 Kuala Lumpur, Malaysia.

Registration and Payment
 Reservations may be made by telephone/telefax/email but will only be confirmed upon receipt of the relevant registration form(s).

Payment By Cheque: All cheques should be crossed, marked A/C payee only and made payable to **"Commerce Clearing House (M) Sdn Bhd"** with the title of the programme(s) indicated clearly on the back of the cheques.

Cancellation and Substitution Policy
 A substitute delegate is welcome at any time at no extra charge if the registered participant is unable to attend. Full payment will be charged if cancellation is made after **27 June 2012**. This also applies to no show on the day of event. All notices of cancellation or replacements must be made in writing and acknowledged by CCH via email or fax.

Programme Changes
 CCH reserves the right to amend or cancel the event due to unforeseen circumstances.

HRDF Claims
 This workshop is HRDF-SBL claimable, subject to the approval of HRDF.

Pursuant to the provisions of the DIRECT SALES ACT 1993, the registration form herein shall only be used by body corporate. Since Commerce Clearing House (M) Sdn Bhd is unable to accept any individuals who are not body corporate, individual applicants who wish to attend are requested to register themselves at Suite 9.3, 9th Floor, Menara Weld, 76 Jalan Raja Chulan, 50200 Kuala Lumpur, Malaysia or call us for registration procedure.

SPONSORSHIP OPPORTUNITIES
 CCH Asia has designed an attractive range of advertising & sponsorship packages to match your marketing objectives. The packages available offer advertisers and sponsors extensive visibility and ensure direct access to your target market. It is also an excellent platform to promote your organisation to influential players and key decision-makers in the industry. Please call **603-2052 4603** for more details.

THE ORGANISER
CCH Executive Events is the seminar and conference arm that offers timely business critical information, insights and analysis conducted by industry practitioners and academics to provide participants a well-balanced blend of theoretical fundamentals and practical applications. We are backed by over 100 years of multi-national publisher background in a wide array of professional topics especially Taxation, Accounting, Auditing, Corporate Law, Company Secretarial Practice, Business Law, and Employment Law & Human Resources.

REGISTRATION DETAILS
 Please register me for the workshop
☐ 10 July 2012, Kuala Lumpur (2512MAE)

PAYMENT OPTIONS
☐ I enclose a cheque made payable to "Commerce Clearing House (M) Sdn Bhd"
 Please debit my
☐ Visa ☐ Master Card Expiry Date _____
 Card Number _____
 Card Holder's Name _____

 Card Holder's Signature _____

DELEGATE'S DETAILS
 Company _____
 Delegate 1 (Mr/Ms) _____
 Job Title _____
 Email _____
 Delegate 2 (Mr/Ms) _____
 Job Title _____
 Email _____
 Address _____
 _____ Postal Code _____
 Tel _____ Fax _____
 Contact Person _____
 Email _____
 Company size ☐ 1-19 ☐ 20-49 ☐ 50-99 ☐ 100-299
 ☐ 300-499 ☐ more than 500
 Industry _____

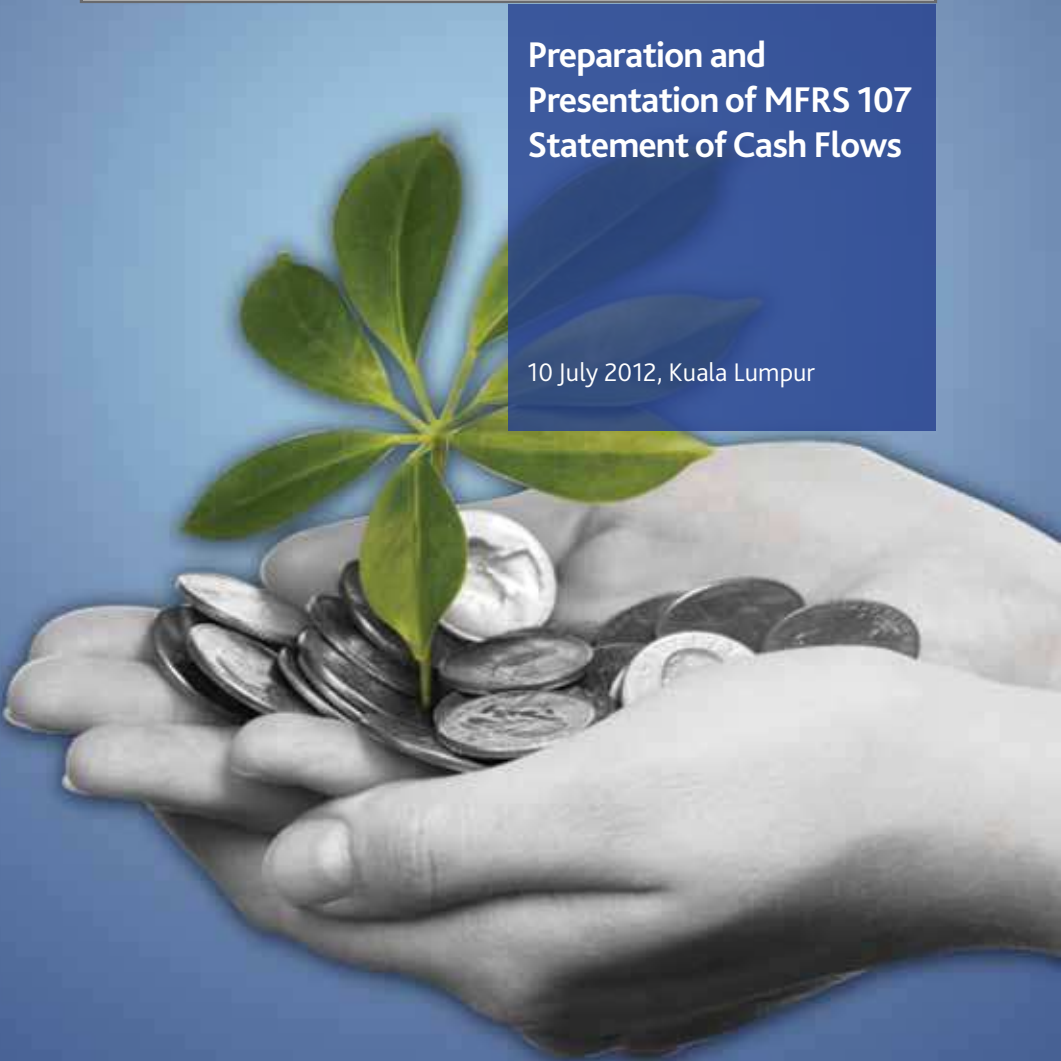
 Authorised Signature & Company Stamp

ENROLMENT STATUS
☐ CCH Executive Events Corporate Member
☐ CCH Subscriber
☐ Non-Subscriber


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 TAX & ACCOUNTING SERIES

 The Professional's First Choice



Preparation and Presentation of MFRS 107 Statement of Cash Flows

10 July 2012, Kuala Lumpur

Preparation and Presentation of MFRS 107 Statement of Cash Flows

Systematic approach to the preparation of separate and consolidated cash flow statements

10 July 2012 ■ 9.00am – 5.00pm ■ Concorde Hotel, Kuala Lumpur



Information about the cash flows of an enterprise is useful in providing users of financial statements with a basis to assess the ability of the enterprise to generate cash and cash equivalents with the needs of the enterprise to utilise those cash flows. Information on historical cash flows is often used as basis for predicting cash flows in the future as to the amount, timing and certainty of such cash flows.

The great advantage of a statement of cash flows is that it is unambiguous and provides information which is additional to that provided in the rest of the financial statements. It also serves to provide information on the viability, liquidity and the financial flexibility of the enterprise.

In view of its usefulness and importance, it is a necessity for preparers of financial statements to be able to prepare a statement of cash flows correctly and in compliance with the requirements of MFRS 107.

CCH Executive Events presents a hands-on workshop on the coverage of the technical requirements of MFRS 107. This workshop will use practical examples and case studies to clarify the technical requirements of the Standard and the practical problems often encountered in preparing a statement of cash flows.

Workshop Leader

Danny Tan has over 30 years of working experience in public practice, commerce and industry. He was trained with a firm of Chartered Accountants in London where he worked for over 10 years and he also worked for 5 years in a number of UK-based MNCs. In the last 15 years he is a partner of a consulting firm providing financial training and consultancy for firms in public practice, multinational companies, governments, regulators and professional institutions in financial reporting matters in several countries covering Europe, Middle East and Asia Pacific.

Danny specialises in International Financial Reporting Standards (IFRSs) and International Public Sector Accounting Standard (IPSAS). He is currently engaged as a project manager with the Malaysian Accounting Standards Board in several projects. He holds an Honours Degree in Economics, two master degrees – an MBA and a Master in Business Practice. He is a member of several professional institutions – CIMA, ACCA, MIA.

Reference Resource



Financial Accounting & Reporting in Malaysia (4th Edition) (Volume 1 & 2)

This is an essential guide for those who prepare and present financial reports that are in compliance with the standards. The 4th edition packs comprehensive information in two volumes. Volume 1 – builds proficiency in accurate reporting in complex areas like fair value estimations and judgement. Volume 2 – guides users on implementation issues and requirements of the MFRs in the areas of financial instruments, advanced consolidation principles, disclosures of interests in other entities, and specialised industries. This is the first book in the market providing coverage of the new Malaysian Financial Reporting Standards effective 1 January 2012.

To purchase the resource, please email mktg@cch.com.my

Benefits of Attending

- **Updates:** Based on MFRS 107 Statement of Cash Flows
- **Practical:** Preparation of single and consolidated statement of cash flows
- **Analysis:** Successful approaches in solving common issues
- **Case studies:** Illustrations to examine the issues in preparation and compliance

Who Should Attend

- Business Planners
- Senior Accountants and Auditors
- Financial Controllers
- Preparers of Financial Statements
- Finance and Accounts Executives



Programme Outline

Understanding the Technical Requirements of MFRS 107

- Determining cash and cash equivalents
 - Determine whether fixed deposits pledged to secure borrowing facilities a cash equivalent or financing activities
 - Are bank overdrafts a cash equivalent or financing activities
 - Determining whether investment with short maturity term is a cash equivalent or investing activities
- Presenting and reporting operating, investing and financing activities
- Direct method versus indirect methods
- Reporting cash flows in net basis or gross basis
- Presentation of interest, dividend and taxation
- Identifying non-cash transactions – funds versus cash
- Handling cash flows of assets that are regularly held for rental and sale (MFRS 5)

- Dealing with cash flows with non-controlling interest in a subsidiary
- Dealing with cash flows with associates and joint ventures
- Disposal of subsidiaries
 - Without losing control
 - Losing control
- Acquisition of subsidiaries

Foreign Currency Cash Flows (Incorporating MFRS 121)

- Treatment of realised and unrealised foreign exchange gains and losses
- Treatment of cash flows from foreign associates
- Consolidated statement of cash flows
- How to adjust foreign exchange difference recognised in
 - Profit or loss
 - Other comprehensive income

Update on IASB's Discussion Paper October 2008: Preliminary View on Financial Statement Presentation

- Proposal to replace IAS 7 into a new IFRS
- Examine the proposed new format
- Proposal to use direct method only
- Proposal to prepare reconciliation between statement of cash flows to statement of comprehensive income

Mastering the Techniques of Preparing Consolidated Cash Flow Statements (Incorporating MFRS 127)