



***The Malaysian Institute of
Certified Public Accountants***

(Institut Akauntan Awam Bertauliah Malaysia) (3246-U)

October 11, 2008

Circular No: STU/10//10/08

TO: ALL REGISTERED STUDENTS

**2-DAY INTENSIVE COURSE ON
FINANCIAL REPORTING STANDARDS (FRS)
November 10 & 11, 2008 □ MICPA TRAINING ROOM**

We are pleased to inform all registered students that a ***2-day intensive course on Financial Reporting Standards (FRS)*** will be conducted on **Monday & Tuesday, November 10 & 11, 2008 from 9:00 a.m. to 6:00 p.m.** at MICPA Training Room, No. 15, Jalan Medan Tuanku, 50300 Kuala Lumpur.

The course is designed to enhance the participants' understanding and knowledge of group financial statements and selected key FRS. The course will focus on highlighting the important points and application of these accounting standards. Work examples and past examination questions will be used to facilitate ease of understanding. Participants will gain a more in depth understanding of the underlying concepts and accounting requirements of the standards. Participants will also be able to apply the technical FRS in the preparation of financial statements.

The course also intended to acquaint participants with proper answering techniques so as to effectively, systematically and logically address the requirements of examination questions. The course programme and administrative details pertaining to the course are attached to this circular.

Students who wish to register for the course are kindly requested to complete the Registration Form attached and return it together with the appropriate registration fee to the MICPA Secretariat not later than **Monday, November 3, 2008**.

FOO YOKE PIN (Mr)
Secretary

REGISTRATION FORM

2-DAY INTENSIVE COURSE ON FINANCIAL REPORTING STANDARDS (FRS) November 10 & 11, 2008 ■ MICPA TRAINING ROOM

1. **Personal Particulars**

Name: _____ Student Registration No: _____

Name of Firm/Company: _____

Address: _____

Tel : _____ Fax No : _____

E-mail: _____

2. **Registration Fee**

Cash / Postal Order (RM450)

Payment by Cheque:

Enclosed is a crossed cheque no. : _____ for **RM450** made payable to "MICPA" being payment of the registration fee for the intensive course.

Payment by Credit Card

Please charge my Visa MasterCard Japanese Credit Bureau for **RM450**

Credit Card Number : _____ Exp. Date : _____

Issuing Bank : _____

Cardholder's Name : _____ Signature (as per card): _____

3. Please return the completed registration form together with the appropriate registration fee by November 3, 2008 to:

Ms Lee How Lai / Cik Hariah Ismail
The Malaysian Institute of Certified Public Accountants
No 15, Jalan Medan Tuanku, 50300 Kuala Lumpur
Tel : 03-2698 9622 Fax : 03-2698 9403
E-mail: hl.exam@micpa.com.my

GENERAL INFORMATION

2-DAY INTENSIVE COURSE

ON FINANCIAL REPORTING STANDARDS (FRS)

November 10 & 11, 2008 ■ MICPA TRAINING ROOM

1. Course Duration

October 10 (Monday) – 9:00 a.m. to 6:00 p.m.

October 11 (Tuesday) – 9:00 a.m. to 6:00 p.m.

2. Venue

MICPA
Training Room
No. 15, Jalan Medan Tuanku
50300 Kuala Lumpur

3. Registration Fee

RM450.00 per participant

4. Closing Date for Registration

November 3, 2008

5. Registration

Registration is to be made on the form attached and must be submitted with appropriate remittance to the MICPA Secretariat before the closing date of registration for the course.

To ensure the effectiveness of the revision course, class size will be limited to 30 students.

6. Cancellation

There will be no refund of the registration fee if cancellation is made after the closing date of registration for the intensive course.

7. Disclaimer

The Institute reserves the right to make any amendments to the programme venue, topics or cancellation of the intensive course if warranted by circumstances beyond its control.

THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
(INSTITUT AKAUNTAN AWAM BERTAULIAH MALAYSIA)

COURSE PROGRAMME

Day 1 - November 10, 2008 (Monday)	
9:00 a.m. - 10:00 a.m.	FRS 108 : Accounting policies, changes in accounting estimates and errors
10:00 a.m. - 11:00 a.m.	FRS 110 : Events after the balance sheet date
11:00 a.m. - 11:15 a.m.	Break
11:15 a.m. - 12:15 p.m.	FRS 112 : Income taxes
12:15 p.m. - 1:00 p.m.	FRS 5 : Non-current assets held for disposal and discontinued operations
1:00 p.m. - 2:00 p.m.	Lunch
2:00 p.m. - 3:00 p.m.	FRS 123 ₂₀₀₄ : Borrowing cost
3:00 p.m. - 4:00 p.m.	FRS 116 : Property, plant and equipment
4:00 p.m. - 4:15 p.m.	Break
4:15 p.m. - 5:00 p.m.	FRS 136 : Impairment of assets
5:00 p.m. - 6:00 p.m.	FRS 2 : Share-based payment
Day 2 - November 11, 2008 (Tuesday)	
9:00 a.m. - 1:00 p.m.	Group financial statements
1:00 p.m. - 2:00 p.m.	Lunch
2:00 p.m. - 6:00 p.m.	Group financial statements (continue)