

# Guide to Analysing FINANCIAL DATA and its Financial Implications

25 April 2017 (Tuesday) | Concorde Hotel Kuala Lumpur

The performance and health of a business can be ascertained through its financial statements. However, one needs to understand the fundamental upon which the financial statements were prepared as well as the ability to interpret the information correctly.

This programme will provide you with a practical guide to analysing financial data as well as understanding the implications of financial performance to assist you in making financial decisions. It will introduce to you from financial reporting and analysis to financing strategies.

## OBJECTIVES

- This programme aims to provide you with:
- an analytical insight on financial data
  - a better understanding on the implications of financial data
  - cutting-edge financing strategies

## METHODOLOGY

Interactive sessions with presentation slides, scenario studies and Q&A sessions.

## WHO SHOULD ATTEND

- General Managers
- Company Secretaries
- Non-Finance Directors
- Senior Executives
- SME Business Owners
- Investors

## PROGRAMME OUTLINE

### Overview of Financial Statements

- Key elements of financial statements
- Types of expenditure
- Components of financial statements
- Applicable financial reporting standards
- Reporting timeline in Malaysia

### Interpretation of Financial Statements

- Types of analysis techniques
- Ratio analyses
  - Profitability ratio
  - Liquidity ratio
  - Activity ratio
  - Gearing ratio
  - Investment ratio

### Types of Audit Opinion

- Role of auditor
- Types of audit opinion and implications
  - Unqualified audit opinion
  - Qualified audit opinion
  - Adverse opinion
  - Disclaimer of opinion

### Sources of and Raising Business Finance

- Range of sources of debt finance
  - overdraft
  - lease finance
  - loan note
  - redeemable preference shares
  - convertible instruments
- Types of interest calculation methods
  - Compound interest method
  - Sum of digit interest method
  - Hire Purchase fixed-rate interest method
- Range of sources of equity finance
  - rights issue
  - placement
  - public offerings/stock exchange listing
- Weighted average cost of capital (WACC) and capital structure

### Project and Investment Appraisal

- Payback Period
- Discounted Cash Flow (DCF) method
- Internal rate of return (IRR)

### Share Exercise

- Bonus issue
- Share split
- Share consolidation
- Distribution in specie/script dividend



PARTICIPANTS' DETAILS

Participant 1

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

☐ Vegetarian Meal

Membership No.:

Designation:

Email:

☐ Member

☐ Non-member

☐ Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name & membership no.)

Participant 2

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

☐ Vegetarian Meal

Membership No.:

Designation:

Email:

☐ Member

☐ Non-member

☐ Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name &amp; membership no.)

Participant 3

Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

☐ Vegetarian Meal

Membership No.:

Designation:

Email:

☐ Member

☐ Non-member

☐ Sponsored Staff<sup>1</sup>

(Sponsoring MIA member's name &amp; membership no.)

ORGANISATION'S DETAILS

Organisation:

Industry:

Address:

Contact Person:

Email:

Tel:

Fax:

TAX INVOICE to be issued under:

☐ Company

☐ Individual

Signature & Company Stamp:

PAYMENT DETAILS

Payment by Cheque

Bank & Cheque No.:

Amount RM:

Payment by Credit Card

☐ Visa

☐ Master

Cardholder's Name:

Card No.:

Expiry Date:

I Authorise Payment of RM:

Cardholder's Signature:

Date:

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TERMS & CONDITIONS

**PROGRAMME FEE**

- Fee is payable to **MALAYSIAN INSTITUTE OF ACCOUNTANTS**
- Fee includes course materials, lunch and 2 tea breaks per day.
- Full payment of the above amount shall be made within thirty (30) days from the date of the Payment Advice or on the day of the event, whichever earlier.
- Admittance may be denied upon failure to make full payment as per the above requirement.

**CANCELLATION/ TRANSFER**

Upon registering, participant(s) are considered successfully enrolled in the event. Should participant(s) decide to cancel/transfer their enrolment, a cancellation/transfer policy shall be applied as follows.

a) Written cancellation/ transfer received less than seven (7) days from the date of the event:

- A refund (less administrative charge of 20%) will be made
- Unpaid registrations will also be liable for 20% administrative charges

b) Written cancellation/no show on the day of the programme:

- No refund will be entertained
- Unpaid registrations will also be liable for full payment of the registration fee
- Partial cancellation is not allowed

You can substitute an alternate participant if you wish to avoid cancellation/transfer charges. Any difference in fees will be charged accordingly.

FACILITATOR

ENG GUO MIAO

Guo Miao was formerly with an international public accounting firm in Singapore specialising in audit of SGX-listed companies in Singapore, Malaysia and China. He is a Chartered Accountant of the Malaysian Institute of Accountants and an Associate Member of the Association of Chartered Certified Accountants, and began public practice as a Chartered Accountant in audit, business and tax advisory engagements.

Guo Miao is a frequent trainer for seminars, conferences and workshop organised by professional accounting bodies and trade associations. He has conducted in-house corporate trainings for SMEs, Multinational Companies and listed companies. He also lectures on advanced financial reporting at the professional level for the global ACCA professional examinations.

PROGRAMME FEES

Member (MIA/ACCA)	RM 689
Member Firm's Staff or Sponsored Staff <sup>1</sup>	RM 742
Non-member	RM 901
Academia /Graduates	RM 344.50

The above programme fee is inclusive of 6% GST.

PROGRAMME DETAILS & REGISTRATION

25 April 2017 (Tuesday)  
Concorde Hotel Kuala Lumpur

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59200 Kuala Lumpur

GST No. : 000955203584

IMPORTANT NOTES:

Registration is on a first-come-first-served basis.  
Only fully completed registration form will be processed.

**\*Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed after the registration is accepted. Terms and conditions apply.**

<sup>1</sup>The Sponsored Staff must report directly to the sponsoring MIA member in his/her firm or company.

**CERTIFICATE OF ATTENDANCE AND CPE HOURS**

- Upon full attendance of the programme, participants will be issued an "E-certificate". Participants will receive an email with a download link and are required to download the e-certificate within 30 days. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event.

**DATA PROTECTION**

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

**DISCLAIMER**

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s) and to cancel the programme should circumstances beyond its control arises. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon signing the registration form, you are deemed to have read and accepted the terms and conditions.