



FINANCE/ ACCOUNTING

Corporate Tax Made Simple For Non-Financial Personnel/ Executives

July 5 & 6, 2012 • Thursday & Friday
8.45 a.m. – 5.00 p.m.

Venue: FMM Institute Perak, No. 1, Lorong Raja DiHilir,
Off Jalan Raja DiHilir, 30350 Ipoh, Perak.

COURSE FEE
(Fees include Course Materials, Refreshment, Lunch and Certificate of Attendance)
FMM Members (per pax): **RM 500.00**
Others (per pax): **RM 600.00**
Medium of Instruction: **English**
CPD: **14 hours**

**Closing date:
JUNE
28, 2012**

ISO

ISO 9001:2008 Lead Assessor/Auditor

July 14, 15, 21, 22 & 28, 2012 • Saturdays & Sundays
8.45 a.m. – 5.00 p.m.

Venue: FMM Institute Perak, No. 1, Lorong Raja DiHilir,
Off Jalan Raja DiHilir, 30350 Ipoh, Perak.

COURSE FEE
(Fees include Course Materials, Refreshment, Lunch and the ACL Global Australia Examination)
FMM Members (per pax): **RM 2,650.00**
Others (per pax): **RM 2,950.00**
Medium of Instruction: **English**
CPD: **35 hours**

**Closing date:
JUNE
30, 2012**

Training Course Organised by FMM INSTITUTE (475427-W)

REGISTRATION FORM

Please tick relevant registration programme

CORPORATE TAX MADE SIMPLE FOR NON-FINANCIAL PERSONNEL/ EXECUTIVES JULY 5 & 6, 2012

ISO 9001:2008 LEAD ASSESSOR/AUDITOR JULY 14, 15, 21, 22 & 28, 2012

Dear Sir / Madam Please register the following participant(s) for the above programme:

	Name	Designation	I.C. No.
1.			
2.			
3.			
4.			
5.			

(Please attach a separate list if space is insufficient) Use separate registration form for each programme.

Submitted by:

Name:		Designation:	
Company:	Tel:	Fax:	Email:
Address:			
FMM Membership No:		MyCoID:	

Enclosed cheque / bank draft No. _____ for RM _____
being payment for _____ participant(s) made in favour of the
'FMM INSTITUTE'

FMM INSTITUTE PERAK



No. 1, Lorong Raja DiHilir, Off Jalan Raja DiHilir, 30350 Ipoh, Perak. (Attn : Puan Eda / Ms Harvindar / Ms Nicole)

Fax. No. : (05) 548 8221 & (05) 548 8331 • Tel. No. : (05) 548 8660 • Email : fmmperak@fmm.org.my

ADMINISTRATIVE DETAILS

Registration:

- Upon Faxing / Mailing the completed Registration Form to FMM Institute, Perak, you are deemed to have read and accepted the terms and conditions. The course would also be deemed as confirmed unless informed otherwise.
- Will be based on First-Come-First-Served basis.

Payment:

- Cheques made in favour of FMM INSTITUTE should be forwarded to FMM Institute Perak.
- For SBL Scheme, an Attendance of 100% is a MUST, in any case, employers will be billed in full.

Cancellation:

- Must be in Writing with Reasons.
- 7 days before the course ~ No Payment Charged
- 3-6 days before the course ~ 50% Payment Charged
- < 3 days before the course ~ Full Payment Charged
- Participants who did not turn-up will be charged full payment.
- Replacements can be accepted at no additional cost.

Disclaimer:

The FMM Institute reserves the right to change the facilitator, date and to vary / cancel the course should unavoidable circumstances arise. All efforts will be taken to inform participants of the changes.

This Course Can Be Conducted As An In-House/In-Plant Course



Corporate Tax Made Simple For Non-Financial Personnel/ Executives

July 5 & 6, 2012

A step-by step workshop through the so called maze behind the basic concept of tax practice and principles under the current self-assessment tax system

COURSE CONTENTS

UNDERSTANDING THE GENERAL PRINCIPLES OF INCOME TAX

- ◆ Basis and scope of Malaysian income tax
- ◆ Ascertainment of taxable income
- ◆ Classes of income
- ◆ Basis period

TYPES OF INCOME SUBJECT TO TAX

- ◆ Business income/non business income, gross income from business, capital and revenue income, special class of income

BUSINESS DEDUCTIONS

- ◆ Principles governing deduction and general provision of deduction
- ◆ Revenue v capital expenditure etc
- ◆ Conditions of deductibility
- ◆ Specific and double deduction
- ◆ Deductibility of trading losses/unabsorbed losses carry forward
- ◆ Interest restriction

TREATMENT OF CAPITAL ALLOWANCES(CA)

- ◆ Meaning and importance of CA
- ◆ Meaning of plant and machinery
- ◆ Qualifying expenditure
- ◆ Initial and annual allowance
- ◆ Disposal of assets-balancing allowances and charges
- ◆ Accelerated CA /small value assets
- ◆ Carry forward of unabsorbed allowances
- ◆ Industrial building allowances

PREPARATION OF CORPORATE TAX COMPUTATION

- ◆ Computation layout with supporting schedule
- ◆ net profit before tax
- ◆ adjusted income, statutory income, aggregate income, total income, chargeable income, tax payable
- ◆ single -tier dividend system

WITHHOLDING TAX (WT)

- ◆ Income subject to WT
- ◆ Interest or royalties
- ◆ Non-resident contractor

OBJECTIVES

Upon completion of this course, participants will be able to :

- understand the general principles of income tax
- acquire the relevant tax knowledge
- be aware of the tax issues to enhance their skill in the area of taxation

WHO SHOULD ATTEND

New tax Executives/ Assistants, Account Executives, Accounting staff who wants to learn about tax matter, Head of Department and other non-financial Personnel/ Executives interested in acquiring basic tax knowledge.

TRAINER: Mr Tam Fook Cheong is a fellow member of the Chartered Association of Certified Accountants (CACA) in UK and associate member of the Chartered Institute of Management Accountants (CIMA) in UK. He is also a member of Malaysia Institute of Accountant (MIA) and also obtained a Certificate IV in assessment and workplace training awarded by TAFESA from Australia. He is also a certified trainer by PSMB.

Mr Tam began his career in 1975 as an auditor in a medium size audit firm and later joined National Universiti Malaya as a Financial Accountant. In 1980, he joined Petronas till end of 2008. He had undertaken various roles within Petronas group of companies in the area of strategic planning, corporate planning, financial reporting, project and property management as well as other finance related matter. Currently, he serves as a learning and training consultant for various training service providers and also facilitate workshop sessions for professional and accountancy bodies as well as a local counsellor in the finance module for the MBA program. He also serves as an independent non-executive director of two companies listed in Bursa Malaysia.

ISO 9001:2008 Lead Assessor/ Auditor

July 14, 15, 21, 22 & 28, 2012

This course is licensed by the Accelerated Continuous Learning (ACL) Global Australia, which is registered with the International Register of Certificated Auditors (IRCA) to equip participants with the knowledge and skills required to perform audits of management systems against ISO 9001, in accordance with ISO 19001.

COURSE CONTENTS

- ◆ Purpose and Business Benefit of a Quality Management System
- ◆ The 8 Principles of Quality Management
- ◆ ISO 9001 Related Concepts and Terminology of Quality Management Systems
- ◆ Certification, Registration and Accreditation Explanation
- ◆ The Purpose, Content and Interrelationship of ISO 9000, ISO 9001, ISO 9004 and ISO 19011
- ◆ Differences between Auditable Standards and Guidance Documents
- ◆ ISO 9001:2008 Requirements
- ◆ The Roles and Responsibilities of Auditors, Lead Auditors, Auditees and Guides in Accordance with ISO 19011
- ◆ Purpose and Significance of the Audit Scope
- ◆ Requirement for Process Auditing and Describe the Significance of Audit Trails, Process Outputs, Quality Objectives, Process Measures and Continual Improvement
- ◆ Purpose and Typical Content of a Non-conformity Report

AWARD OF CERTIFICATION

- ◆ Participants must meet the 80% course attendance requirement to qualify to sit for the ISO 9001:2008 Lead Assessor Examination by ACL Global Australia. Upon successful completion of the course and its examination, participants will be awarded the Certificate of Competence.
- ◆ For candidates who pass the examination, they have an option to register with International Register of Certificated Auditors (IRCA).

EVALUATION:

ACL Global Australia Written Examination at the end of the programme.

OBJECTIVES

Upon completion of this course, participants will be able to :

- describe the purpose of a quality management system and explain the 8 principles of quality management
- explain the purpose, content and interrelationship of ISO 9000, ISO 9001, ISO 9004 and ISO 19011
- interpret requirement of ISO 9001 in the context of an audit
- describe the rules and responsibilities of auditors and lead auditors
- plan and conduct an audit in accordance with ISO 19011
- report the audit, including writing valid, factual and value-adding nonconformity reports
- undertake audit follow-up activities, including evaluating the effectiveness of corrective action

WHO SHOULD ATTEND

Third-party auditors and professionals leading corporate ISO 9001 compliance activities and those who are involved with their organisation's internal auditing processes with minimum auditing experience of at least two audits.

TRAINER: Ms. Flora Anthonysamy holds a Bachelor of Science majoring in Chemistry from the National University of Malaysia and since then has been actively involved in the quality field. She started her working career in SIRIM working her way as a product certification scheme auditor conducting surveillance audits for chemical based companies to comply with Malaysian standards, to conducting training for SMI industries in Perak on ISO 9000 standards.

Flora joined the private sector and worked as a group quality assurance manager in a glove manufacturing company, which have four facilities in Malaysia, and was responsible to implement the ISO 9002 certification for all the plants. As its group TQM Manager, Flora took the company further to implement TQM system in six of the facilities including two in Sri Lanka.

Three and a half years back, Flora joined a consulting firm as its general manager and head of the Quality Consulting Division. Her expertise is in the quality management systems of ISO 9000 and ISO 14000, and OHSAS 18000. She has gained considerable experience in consulting and implemented TQM and Integrated Management Systems in multinational to small-scale industry environment.