

# READING, UNDERSTANDING AND ANALYSING FINANCIAL STATEMENT FOR BETTER DECISION MAKING

**DATE:** 30 May / 15 August / 20 December 2024  
**FEE:** RM600

**DURATION:** 1 Day  
**HRD CORP SCHEME:**  
HRD Corp Claimable Courses

## PROGRAM OVERVIEW

Accounting & Finance has always been recognized as a very key function in any organization and to all stakeholders. Understanding and analyzing the financial information reported in the financial statement generated from the accounting system can help managers to make a more informed and effective decisions to increase their organizational performance and mitigating the risk. Hence knowing how to read, analyze, and understand the various accounting & financial terms and language is inseparable from the day to day management of business performances.

## LEARNING OUTCOMES

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

- Achieve an understanding of the various key financial terms used in the Financial Statements.
- Able to comprehend Financial Statements with confident.
- Understand, calculate and applying the various financial ratios for better decision making.
- Calculate and understand what is present and future value of money, payback period and IRR

## METHODOLOGY

- Course notes and lectures
- Participative and active, group discussions and hands on exercises.

## WHO SHOULD ATTEND

- Mid/Senior Manager
- First Level Manager
- Executive/ Supervisory

## FACILITATOR

### Tan Kok Tee

With 40 years of working experience in financial, strategic and general management field, Kok Tee has held a variety of leadership and senior management roles in various organizations, the last being Group Chief Executive Officer. More than half of this time was spent in the Manufacturing, Marketing & Distribution and Services organization, including those with the then Inchcape Timuran Berhad, Metroplex Berhad, Perdana Industries Berhad. He is also a Certified Trainer with PMSB's (HRDF) Train The Trainer Certificate since 2009 and GST Agent registered with MOF. Kok Tee has also been involved in training and facilitation on a part-time basis from 2009-2013, and full time from 2014 to now.

## PROGRAM CONTENT

### Module 1

#### Overview

- Introduction of Accounting and financial management.
- The role and need of accounting in business
- Difference between Financial Accounting and Management Accounting
- Accounting Standards, Concepts and Equations,

### Module 2

Understand and comprehend the components in an Audited Financial Statements.

#### Introduction:

- What is Financial Statement and what does it consist of?
- Why and when is it prepared?
- Its importance to stakeholders and who are they?

Understanding its Quantitative Information in:

- Statement of Comprehensive Income (profit & loss and OCI statement)
- Statement of Financial Position.
- Statement of Cash Flow and how to read it at ease.
- Statement of Change in Equity
- Notes to Financial Statement
  - Basis of the preparation of the Financial Statement
  - Significant Accounting Policies
  - Applicable Accounting Standards
  - Supporting information to the Quantitative Financial Statement.

Understand its Qualitative Information of the Financial Statement

- Directors Report
- Directors Statement
- Statutory Declaration
- Independent Auditors Report of Different Type

### Module 3

Understand and analyze the financial statement using trend and financial ratios, and its indication on the health of the organization. Horizontal and vertical analysis includes

- Trending
- Profitability
- Liquidity & Solvency
- Efficiencies
- Stability

### Module 4

Investment / capital expenditure evaluations:

- Payback period
- Present and Future value of money
- DCF / NPV / Internal Rate of Return

### Module 5

Market Analysis

- Earnings per share
- PE Ratio and earnings multiples
- Dividend payout ratio
- Dividend yield.

## PROGRAM SCHEDULE

9:00am - 10:30am	:	Module 1
10:30am - 10:45am	:	Coffee Break
10:45am - 1:00pm	:	Module 2
1:00pm - 2:00pm	:	Lunch
2:00pm - 3:30pm	:	Module 3
3:30pm - 3:45pm	:	Coffee Break
3:45pm - 5:30pm	:	Module 4 & 5
		<b>End of the day</b>