

MALAYSIAN CASE STUDIES ON MATERIAL DEVIATIONS BETWEEN UNAUDITED AND AUDITED FINANCIAL STATEMENTS – LESSONS LEARNT

INTRODUCTION

Investors rely on unaudited quarterly financial statements and audited financial statements to make their investment decisions. When financial statements are issued fraudulently, negligently or recklessly, Bursa Malaysia and the Securities Commission take a very serious view of such instances. By examining the case studies, directors may be able to appreciate the instances in which Bursa Malaysia has taken action against the directors in their personal capacity. The case study approach will enable the appreciation of what questions the directors could have asked and what records and information the directors could have examined to avoid the risk of sanction. The relevant Listing Requirement provisions will also be examined to appreciate Bursa Malaysia's expectations and how directors can meet those expectations.

OBJECTIVES

This comprehensive seminar enables participants to:

- Learn from the mistakes that other directors have made and why they were sanctioned,
- Understand what more the directors could have done to mitigate their risk, and
- Examine the relevant key components of the relevant disclosure requirements in the Listing Requirements.

METHODOLOGY OF DELIVERY

An intense case study approach facilitated by PowerPoint presentation and examination of relevant Listing Requirements provisions.

WHO SHOULD ATTEND

Company Directors / Chief Executive Officers / Chief Financial Officers / Chief Compliance Officers / Chief Risk Officers / Investor Relations Officers / Company Secretaries / Auditors / Academicians / Accountants

PROGRAMME

- Case study on eleven cases relating to:
 - ❖ unavailability of accounting records,
 - ❖ accounting errors,
 - ❖ not providing for doubtful debts,
 - ❖ not providing for other impairments/write-downs,
 - ❖ reversal of revenue,
 - ❖ inaccuracies due to financial irregularities, etc.
- Examine the relevant provisions of the Listing Requirements and understand how they may be applied
- Appreciate Bursa Malaysia's expectations from directors in relation to the veracity of financial statements.

PRESENTER'S PROFILE



MR. DEVANESAN EVANSON

Devanesan Evanson is a qualified accountant (FCCA) and a member of the Malaysian Institute of Accountants (CA (M)). He also has LLB (Hons) in law. He is currently a governor of the Institute of Internal Auditors Malaysia (CFIIAM) and is a past president. He was also a council member of the Malaysian Institute of Accountants.

Devanesan was the Chief Regulatory Officer of Bursa Malaysia and served Bursa Malaysia for 18 years prior to his retirement in 2010. During his tenure, he also served as Head of Internal Audit and Risk Management and as Chief Market Operations Officer.

Devanesan was also one of the regular trainers for the Mandatory Accreditation Programme for Directors of Public Listed Companies (MAP) and a regular trainer for the Securities Industry Development Corporation (SIDC) of the Securities Commission. He covers a few modules of the Capital Market Directors Programme – a compulsory programme for capital market intermediary directors.

Devanesan who has extensive external audit experience having worked with a leading external audit firm for seven years, is also a director and audit committee chairman of AKPK (Agensi Kaunseling dan Pengurusan Kredit). He is currently a free-lance trainer in the areas of Risk, Controls, Governance, Internal Audit and Listing Requirements.

REGISTRATION FORM

MALAYSIAN CASE STUDIES ON MATERIAL DEVIATIONS BETWEEN UNAUDITED AND AUDITED FINANCIAL STATEMENTS– LESSONS LEARNT

DATES (PLEASE TICK PREFERRED DATE)	<input type="checkbox"/> 16 June 2017 <input type="checkbox"/> 13 July 2017 <input type="checkbox"/> 17 August 2017	<div style="border: 2px solid black; padding: 5px; background-color: black; color: white; font-weight: bold;">4 CEP HOURS</div>
DURATION	Half-day (0900 – 1300)	
VENUE	Seri Pacific Hotel Kuala Lumpur	
FEE	RM932.80 per participant (inclusive of 6% GST)	
PAYMENT	Cheque is made payable to BURSATRA SDN. BHD.	
CANCELLATION	Cancellation must be received in writing one (1) week before the seminar. Full amount of the registration fee is chargeable for non-attendance, however, replacement of participant is accepted.	
TO REGISTER	Please Call 03-7958 8001 / 03-7958 8002 or Fax Registration Form to: 03-7954 8001 or e-mail to: bursatra5@gmail.com	

DETAILS:

Name of Participant : _____

Designation : _____

NRIC / Passport # : _____

Name of Company : _____

Address of Company : _____

Contact Person & Designation : _____

Tel.# : _____

Fax # : _____

E-mail : _____

BURSATRA SDN BHD is a registered training provider with PSMB (Reg. No: 520353-U)