

**7 CPE  
hours**

# PREPARATION OF BASIC CONSOLIDATED ACCOUNTS

**SDF  
Funding**

*In line with our mission to help enterprises develop and grow continuously, Enterprise Promotion Centres (EPC) brings you experts to discuss and share their expertise on financial-related issues in this **Finance and Taxation Series**. This series is specially designed to introduce or refresh you on issues in the field of finance and taxation.*

**Objective**

To enable participants to be able to prepare consolidated accounts in compliance with Singapore accounting and legal requirements.

**Seminar Outline**

- What are consolidated accounts
- Holding-subsidiary company relationship
- Mechanics of Consolidation
- Goodwill on consolidation
- Minority interests
- Pre and post acquisition reserves
- Intra group transactions and eliminations
- Piecemeal acquisitions
- FRS 27 Consolidated and Separate Financial Statements
- Taxation Issue – Group Relief and Intra-group transactions
- Practice Questions

**ABOUT THE COURSE LEADER**

**MR LIM LIAN SOON**

Lim Lian Soon has been practising as a Certified Public Accountant for more than 15 years. Prior to that he had, *inter alia*, varied experience in internal audit and finance in a bank and property group, finance and tax for the Asia/Pacific region in the oil and gas industry.

He is also on the ICPAS panel of trainers conducting CPE and in-house training for various companies, statutory boards and government agencies.

**Who Should Attend**

Accounting Personnels who have to prepare simple consolidated accounts

**DATE** 23 OCTOBER 2008, 9AM-5PM

**FEE** S\$425.86 (inclusive of GST)

**VENUE** LE MERIDIEN ORCHARD

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**Customised in-house training:**

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<p>Please make your cheques payable to Enterprise Promotion Centres Pte Ltd and forward it to Blk 1003 Bukit Merah Central #02-10 Singapore 159836. Upon receipt of registration, any request for cancellation or transfer must be confirmed in writing, and will be subject to a 10% administrative charge. If notice of cancellation or transfer is received less than 5 working days before the event date, or if a delegate fails to attend, the delegate will be invoiced for the full fee. Please also note that payment must be made before commencement of the seminar. Substitutions are welcome. EPC reserves the right to amend, postpone or cancel the programme and/or event due to unforeseen circumstances.</p>	
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