ANC®
GROUP

# 全盘会计·电子发票
# 实战赢

# 邀请函

HRDCORP CLAIMABLE

# 三天精通 8.0
# 全盘会计 · 电子发票

## 全面覆盖会计核心知识
## ANC 会计事务所认可文凭奖状



SQL

**Meldy Ong 美薇**
Founder of AMS Software
16 Years Experience in SQL Software
Nationwide E-Invoice Seminar Speaker

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YS Lt. Kol. Bersekutu (PA)
**Song Liew 淞**
Licensed Tax Agent
FCCA (UK) | CPA (AUS) | ACAP (ASEAN)
CA(M) | FCTIM(M) | CFMP | CFP

**免费一套授权 SQL 会计软件**

# 课程摘要
## Course Outline

### 第一节 会计基础与财务原则 Accounting Principles and Fundamentals

- 会计作为商业语言 Accounting as Business Language
- 会计双重记账法与会计循环概述 Overview of Double Entry and Accounting Cycle
- 资产、负债、权益、收入与费用的核心概念 Concepts of Assets, Liabilities, Equity, Revenue and Expenses
- 理解三大财务报表 Understanding the 3 Key Financial Statements
  - 损益表 Profit or Loss Statement
  - 资产负债表 Balance Sheet
  - 现金流量表 Cash Flow Statements

### 第二节 应收账款 Accounts Receivable

- 销售流程与循环 Sales Flow and Cycle
  (Quotation | Proforma Invoice | Sales Order | Delivery Order | Invoice)
- 信用销售与现金销售 Credit and Cash Sales
- 出口交易与外币结算 Dealing with Exports and Foreign Currencies
- 含服务税的销售 Sales with Service Tax
- 含销售税的销售 Sales with Sales Tax
- 预收款项与递延收入 Advances Received and Deferred Income
- 坏账及坏账准备 Bad Debt and Provision for Doubtful Debt
- 坏账核销方法 Bad Debt Written Off Method
- 债务催收与付款方式 Collection of Debt and Payment Methods
- 其他营业收入 Other Business Income
- 付款与正式收据 Payments and Official Receipts
- 销售调整与允许折扣 Sales Adjustments and Discount Allowed
- 电子发票的影响 Implication of e-Invoice
  (Invoice | Credit Note | Debit Note)

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# 课程摘要
## Course Outline

| 第三节 | 库存管理 Inventory |
|---|---|
| | 库存估值方法 Inventory Valuation Methodology<br>• 先进先出法 FIFO Method<br>• 后进先出法 (LIFO Method)<br>• 加权平均成本法 (Weighted Average Cost Method) |
| | 库存调整与报废 Inventory Adjustments and Written Off |
| | 电子发票考量与分类代码 E-Invoice consideration and Classification Codes |

| 第四节 | 应付账款管理 Accounts Payable |
|---|---|
| | 采购流程与周期 Purchase Flow and Cycle<br>(Purchase Request \| Purchase Order \| Goods Receive Note \| Invoice) |
| | 现金采购与赊账采购 Cash and Credit Purchases |
| | 进口商品管理 Importation of Goods |
| | 支付给代理商 \| 经销商 \| 分销商 Payments to Agents \| Dealers \| Distributors |
| | 外汇政策与管理 Foreign Exchange Policy |
| | 贸易性与非贸易性采购及其对债权人的影响 Trade and Non-Trade Purchases and Creditors |
| | 采购对库存的影响 Implication of purchases to inventories |
| | 自开电子发票的开具 Issuance of Self-Billed e-Invoice |
| | 销售税豁免申请 Application of Sales Tax Exemptions |
| | 服务税豁免申请 Application of Service Tax Exemptions |
| | 预提税概述及其影响 Overview of Withholding Tax and its implication |
| | 供应商付款与调整 Supplier Payments and Adjustments |
| | 自开电子发票的应用场景 Self-Billed e-Invoice and Scenarios |

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# 课程摘要
## Course Outline

| 第五节 | 所有者权益<br>Owners' Equity |
|---|---|
| | 普通股的发行 Issuance of Ordinary Shares |
| | 优先股 vs 普通股 Preferential Share vs Ordinary Shares |
| | 股息分配 Declaration of Dividends |
| | 股息的税务处理 Tax Treatment to Dividends |
| | 资产与负债的影响 Implication of Assets and Liabilities |

| 第六节 | 固定资产与折旧<br>Fixed Assets and Depreciation |
|---|---|
| | 物业、厂房及设备的购置 Acquisition of Property, Plant and Equipment |
| | 分期付款购置 Acquisition on Hire Purchase<br>融资租赁 vs 经营租赁 **(Finance Lease vs Operating Lease)** |
| | 会计折旧 vs 税务折旧 Accounting Depreciation & Tax Depreciation |
| | 折旧方法 Depreciation Methodology |
| | 固定资产的处置 Disposal of Fixed Assets |
| | 无形资产 Intangible Assets |
| | 资产估值与调整 Asset Valuation and Adjustments |
| | 摊销 Amortisation |

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# 课程摘要
## Course Outline

| | |
|---|---|
| **第七节** | **现金与银行对账**<br>Cash and Bank Reconciliation |
| | 内部控制与最佳实践 Internal Control and Best Practice |
| | 银行对账 Bank Reconciliation |
| | 备用金管理 Petty Cash Management |
| **第八节** | **年度结算**<br>Year End Closing |
| | 费用应计 Accrual of Expenses |
| | 押金与预付款 Deposits and Prepayments |
| | 预收收入确认 Income Recognition for Advances |
| **第九节** | **销售税与服务税**<br>Sales Tax and Service Tax |
| | 销售税申报 Sales Tax Submission |
| | 销售税对账 Sales Tax Reconciliation |
| | 服务税申报 Service Tax Submission |
| | 服务税特殊处理 Service Tax Special Treatment<br>(代垫款 Disbursement \| 报销 Reimbursement \| 12个月规则 12 months' rule) |
| | 服务税对账 Service Tax Reconciliation |
| **第十节** | **财务报表与分析**<br>Financial Statements and Analysis |
| | 损益表 Statement of Comprehensive Income (Profit or Loss) |
| | 资产负债表分析 Statement of Financial Position (Balance Sheet) |
| | 现金流量表 Statement of Cash Flow |

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# 课程费用
Course Fee

| | |
|---|---|
| 直接付款 Direct Payment | 首次推出早鸟开放价:<br>Introductory Price:<br>**RM1,999**<br>~~RM3,888~~ |
| 索取HRD HRD Claim | 首次推出开放价:<br>Introductory Price:<br>**RM2,199**<br>~~RM3,888~~ |

# 免费授权
## SQL会计软件
### 含电子发票功能 + Support

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# 主讲导师
## Trainer Profile



## 淞老师(廖振雄 中校)
YS LT. KOL Bersekutu (PA) Song Liew

- 安式集团创办人 (MY & SG)
  Founder of ANC Group (MY & SG)
- 财政部认可税务代理
  Licensed Tax Agent
- 英国特许公认会计师
  Fellow Member of ACCA
- ACCA 中小企业全球论坛
  Member of ACCA SME Global Forum
- ACCA 马来西亚顾问委员会会员
  Member of ACCA Malaysia Advisory Committee
- ACCA亚太地区人力资本合作组织成员
  Member of ACCA Asia Pacific Human Capital Collaborative
- 澳洲特许公认会计师
  Member of CPA Australia
- 东南亚国家协会公认会计师
  Member of ASEAN CPA
- 马来西亚特许会计师
  Member of MIA
- 马来西亚特许税务公会会员
  Fellow Member of CTIM
- 人力资源部认证培训师
  HRD Corp Trainer
- 企业社会和可持续发展管理专家
  Certified CSR & Sustainability Management Professional
- 特许金融建模专家
  Chartered Financial Modeling Professional
- 认证理财规划顾问
  Certified Financial Planner
- 执业持牌公司秘书
  Practicing Licensed Company Secretary
- 会计工会和雇主协会学院培训师
  ACCA, MIA and MEF Academy Trainer
- ACCA 获奖者讲师
  Prize Winner ACCA Lecturer
- 大马零售连锁协会学院委员会会员
  Member of MRCA Academy

# 主讲导师
## Trainer Profile



### 王美薇 老师
Ms Meldy Ong

- 王美薇是一位资深的高级软件顾问和培训教练，在SQL会计软件领域拥有十多年的丰富经验。她致力于通过提供全面的培训和指导，帮助专业人士和教育工作者掌握SQL软件，实现高效的数据管理和深度分析。她的专业领域涵盖SQL会计软件的应用、设计和实施高效的培训课程、优化会计数据管理流程，以及从财务数据中提取可执行的洞察。

- 在职业生涯中，王美薇培训了超过1,000名会计师、企业主管和行政人员掌握SQL在会计领域的应用，主导了多场由LHDN组织的电子发票研讨会。她的贡献还延伸至学术界，曾指导UITM、UUM、Unitar、UMS、KDU、Sunway和MMU等知名高校的讲师，将SQL培训融入课程教学中。凭借清晰的表达和支持性的教学风格，王美薇善于将复杂的技术概念转化为浅显易懂的语言，为学习者营造包容且鼓励的学习环境。

# 课程详情
## Course Details

### 中文课程 *Mandarin Session*

| | |
|---|---|
| **课程日期** Course Dates | 07.10.2026（星期三 \| Wednesday）<br>08.10.2026（星期四 \| Thursday）<br>15.10.2026（星期四 \| Thursday） |
| **上课方式** Course Time | 10:00 AM – 6:00 PM |
| **上课方式** Methodology | Zoom 线上课程 Online via Zoom |
| **课程福利** Course Benefits | PDF & Excel Tools（包含在 BIP 内 \| Included in BIP）<br>3个月无限次回放 \| 3-Month Unlimited Replay |

# 报名方式
## Registration

**点击以下链接并填写资料报名**

Click the link below and fill in your details to register.

**直接付款** Direct Payment — https://buy.o.my/anc-ams-e-invoice-accounting-cn-80-13-14Jan27

**索取HRD** HRD Claim — https://forms.gle/EodQVAgXVBM1jn4z6

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