# 全盘会计·电子发票
## 实战赢
# 邀请函

ANC
GROUP

# 三天精通 3.0

## 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

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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

**SQL**

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

免费一套授权 SQL 会计软件

# 课程摘要
## Course Outline

| 第一节 | **Accounting Principles and Fundamentals**<br>**会计基础与财务原则** |
|---|---|
| | **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** |
| | **Understanding the 3 Key Financial Statements 理解三大财务报表**<br>o **损益表 Profit or Loss Statement**<br>o **资产负债表 Balance Sheet**<br>o **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)** |

| 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<br>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<br>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<br>Self-Billed e-Invoice and Scenarios |

# 课程摘要
## Course Outline

| 第五节 | **所有者权益 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 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><br>融资租赁 vs 经营租赁<br>(Finance Lease vs Operating Lease) |
| | 会计折旧 vs 税务折旧<br>Accounting Depreciation and 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 |

# 课程摘要
## Course Outline

| 第七节 | 现金与银行对账 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 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 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 (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 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<br>Direct Payment | 首次推出早鸟开放价：<br>Introductory Price<br><br>**RM1,999**<br>~~RM3,888~~ |
|---|---|
| 索取 HRD<br>HRD Claim | 首次推出开放价：<br>Introductory Price<br><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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## 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
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  Chartered Financial Modeling Professional
- 认证理财规划顾问
  Certified Financial Planner
- 执业持牌公司秘书
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## 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。