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# **Examination Study Guide Financial Statement Analysis and Asset Valuation: (Module 7)**

**[Applicable to Examination Study Guide  
Module 7 - Fifth Print 2012 (Revised)]**

## **UPDATES**

**(As at February 2014)**

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(This document consists of 2 pages including the cover page)

General - Amendments to Presentation of Financial Statements:

Following the amendments to the Malaysian Financial Reporting Standard 101 - Presentation of Financial Statements on 1 January 2012, the terminology used in financial statements has been revised accordingly as follows:

- a) Balance sheet: **Statement of financial position**
- b) Income statement: **Statement of comprehensive income**
- c) Statement of changes in equity or comprehensive income: **Statement of changes in equity**
- d) Cash flow statement: **Statement of cash flows**

Amendments are highlighted in bold.

Candidates are expected to update themselves with the latest developments in this examination as all questions will be continuously updated to reflect these changes. Therefore, candidates are advised to refer to the Malaysian Accounting Standards Board (MASB) website [www.masb.org.my](http://www.masb.org.my) for details on the changes stated above.