

**SEMINAR TOPIC : APPLYING ISA 600 (Revised 2023) -
AUDIT OF GROUP FINANCIAL
STATEMENTS**

FACILITATOR : DR RAMESH RUBEN LOUIS
DATE : 04TH MARCH 2026
DAY : WEDNESDAY
VENUE : ZOOM CHAT ROOM
TIME : 9.00 AM – 5.00 PM
FEE : RM200 PER PERSON



**7 CPE HOURS
GAINED**

**FOR MAFA
MEMBER FIRMS
ONLY**

INTRODUCTION

One of the standards that saw significant changes when the Clarified Standards were issued is ISA 600 on the auditor's responsibility for group financial statements, including considerations when working with components and component auditors. Many best practices in the past relating to group audits have now become explicit requirements as a result of the change to this standard. The 2023 revised ISA 600 now places enhanced responsibility on the group engagement team/partner; from accepting a group audit engagement including dealing with restrictions placed on the group auditor, group-wide risk assessment & planning, determination & scoping of components, obtaining sufficient & appropriate audit evidence and group audit documentation.

The revised ISA 600 is applicable for audits of group financial statements beginning on or after 15 December 2023.

OBJECTIVES OF THE PRACTICAL AUDITING SERIES

At the end of the program, the participants will have acquired adequate knowledge on:

This course is aimed to provide participants with an understanding of the key requirements of ISA 600 (Revised). Participants will be guided on the impact and application of the requirements in the audit approach.

METHODOLOGY

PowerPoint presentation, illustrations and discussion. Question & answer assessment.

WHO SHOULD ATTEND

Audit Seniors, Managers and Partners.

9.00 am – 1.00 pm

SESSION 1

- Considerations in acceptance and continuing a group audit engagement, including restrictions on access to information or people outside the control of group management.
- Performing risk assessment for/at the group level and cooperation with component auditors.
- Group audit planning, including Group Audit Instructions and determination of components.
- Working with component auditors.
- Materiality levels for group audits,

1.00 pm – 2.00 pm (Lunch Break)

2.00 pm – 5.00 pm

SESSION 2

- Responding to assessed risk, including work performed by component auditors – questionnaires, physical review of audit files and direct involvement.
- Responsibilities relating to the consolidation process.
- Communication with those charged with governance, group & component management and auditors.
- Required documentation.

FACILITATOR'S PROFILE

Dr Ramesh Ruben Louis has close to 25 years of working experience. He is a fellow of ACCA, a member of the Malaysian Institute of Accountants, the Malaysian Institute of Certified Public Accountants, a chartered member of The Institute of Internal Auditors, as well as a Certified Financial Planner. He started his career in Arthur Andersen, and subsequently moved over to BDO. He also has experience in corporate finance whilst attached to Southern Investment Bank Berhad. He was also the Executive Director of training for Morison AAC in Malaysia for several years. Ramesh was instrumental in pioneering the first of its kind, online resource portal for public practitioners in Malaysia in 2008. He is currently the Principal Trainer for MyLearning Training Resources and also provides consulting and advisory services for businesses and public practices in accounting, auditing, corporate finance and risk management across Asia Pacific, including Singapore, Hong Kong, Brunei and Cambodia.



His experience in accounting, auditing and risk management ranges from large public listed companies to multinational corporations, government agencies as well as SME's in a spectrum of industries including plantation, property development, manufacturing, trading, IT, shipping, retailing, etc. Besides that, Ramesh also has hands-on experience on other corporate exercises such as due diligence, IPO's, issuance of bonds, corporate & debt restructuring and investigative audit.

His training and advisory experience includes topics on Internal & Statutory Auditing, Public Sector/Government Audits, Value-for-Money Audits, ISQC 1, Risk Management & Internal Controls, Review and Assurance Engagements such as Financial Due Diligence, Forecasts & Projections, Forensic & Fraud Accounting/Auditing, as well as practical application of International Financial Reporting Standards ("IFRS"), Reporting Standards for SMEs (MPERS/PERS) and public sector accounting (MPSAS). He has facilitated training and provided advisory for public accountants across Asia Pacific, multinationals such as Ericsson, TNB Group, Petronas Group, CIMB Bank, YTL Hotels and public sector institutions such as RISDA, KTMB, the Auditor General's Department of Malaysia and Brunei, Perbadanan Tabung Pendidikan Tinggi Negara (PTPTN), Accountant General Department of Malaysia, Lembaga Tabung Angkatan Tentera (LTAT) as well as the Ministry of Defence and Ministry of Primary Resources & Industries of Brunei. Ramesh is a certified trainer by the Human Resource Development Fund (HRDF), Ministry of Human Resources Malaysia. He holds an MBA from the University of Strathclyde, United Kingdom, graduating with a distinction. Ramesh was also an adjudicator for the Sarawak Chamber of Commerce Annual Corporate Report Awards. He obtained his doctorate (PhD) from University of Malaya, where his research was on Audit Quality.

REGISTRATION FORM



Seminar Topic : Applying ISA 600 (Revised 2023) – Audit Of Group Financial Statements

Facilitator : Dr Ramesh Ruben Louis

Date/Day/Time : 04th March 2026 / Wednesday / 9.00 am to 5.00 pm

Registration Fee : RM200 per person

PARTICIPANT’S CONTACT DETAILS (please include a list for group registrations)

Participant full name as per I/C (Dato’ /Datin /Dr /Mr /Mr/Ms):

_____ Designation: _____

I/C: _____ Email: _____ Mobile No: _____

ORGANISATION’S DETAILS

Organization:

Industry: _____ Contact Person/Designation: _____

Address: _____

Email: _____ Tel: _____

PAYMENT DETAILS

Online payment to MAFA **Maybank Account No. 5142 71630 773 ‘ PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA’** (please email bank-in-slip to admin@mafa.org.my) or by Cheque:

Bank & Cheque No.: _____ Amount RM: _____

FOR REGISTRATION: PLEASE FILL UP THE REGISTRATION FORM AND EMAIL TO admin@mafa.org.my TOGETHER WITH THE PAYMENT.

Contact : Ms Rose Ramli

Tel : 017-203 4925 / 03-8966 3963

Address : D-7-8, Megan Avenue 1, No. 189, Jalan Tun Razak, 50400 Kuala Lumpur

www.mafa.org.my

TERMS & CONDITIONS

PROGRAMME FEES

- ❖ Fee is payable to **PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA.**
- ❖ Fee include programme materials.
- ❖ Full payment upon completion of registration. Otherwise, registration will be deemed unsuccessful.
- ❖ Admittance may be denied upon failure to make full Payment as per the above requirement

CERTIFICATE OF ATTENDANCE AND CPE HOURS :

- ❖ Participants will only be entitled to the CPE credit hours upon attending the entire duration of the programme. CPE credit hours will not be accorded for partial attendance.
- ❖ Upon full attendance of the programme, participants will be issued e-Certificate of Attendance after completion of the event.

CANCELLATION

NO REFUNDS WILL BE MADE BUT REGISTERED PARTICIPANTS MAY NOMINATE ANOTHER STAFF OF A MEMBER FIRM IN THEIR PLACE.

DATA PROTECTION :

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER :

The Organiser reserves the right to change the facilitator, date(s) and to cancel the programme should circumstances beyond its control arise. The Organiser shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. All fees paid shall be refunded in full if you are not agreeable to any such changes.

REPLACEMENTS :

Please note replacements are acceptable and CPE points will be allocated to the designated attendee.

RECORDING :

Video / Sound recording is strictly prohibited.