

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA

REGISTRATION NUMBER: 199101015438 (225750-T)

EXAMINATION

e-CTIM STU 14/2023

4 July 2023

Changes to "Financial Accounting", "Company & Business Law" and "Advanced Taxation 2" syllabi

The Institute is pleased to inform all CTIM students of the changes to the following subjects.

No	Subject name	Changes
1	Financial Accounting	Change of description to "Financial Accounting and Reporting". Rationale: The existing content covers both Financial Accounting and Reporting, and students are tested on reporting questions in the previous examinations as well.
2	Company & Business Law	Add "Corporate rescue mechanisms" to the Company Law syllabus.
3	Advanced Taxation 2	Add "United Nations Model Double Taxation Convention" to the reading list.

The new syllabi will apply to the December 2023 examination onwards. They are available for download from the CTIM website www.ctim.org.my in the Education >> Student Resources >> Examination Syllabus – <u>Financial Accounting and Reporting</u>, <u>Company & Business Law</u> and <u>Advanced Taxation 2</u>.

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