

EXAMINATION

e-CTIM STU 3/2025

2 April 2025

Changes to CTIM syllabi

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

No	Subject name	Changes
1	Financial Accounting and Reporting	<ul style="list-style-type: none"> i. Removal of two topics, i.e. “Introduction to financial reporting, regulatory framework and Malaysia Financial Reporting standards”; and “Accounting for non-profit organization, clubs and societies” iii. Removal of two relevant Malaysia Financial Reporting Standards, i.e. MFRS16 and MFRS112
2	Personal Taxation	<ul style="list-style-type: none"> i. Topic C: Inclusion of subtopic 4 ii. Topic F: Removal of “Computation of tax liability from partnership” in subtopic 4
3	Economics	<ul style="list-style-type: none"> i. Use of latest edition of the reference book (Mankiw 2024).
4	Business Taxation	<ul style="list-style-type: none"> i. Topic I: Elaboration of subtopics 4,6,8,9,10
5	Advanced Taxation 1	<ul style="list-style-type: none"> i. Topic A: Inclusion of new topic - E-Invoicing ii. Topic B: Inclusion of subtopics 1,4 iii. Topic C: Inclusion of subtopics 1,7 iv. Topic D: Inclusion of subtopics 1 to 7 v. Topic E: Inclusion of subtopics 3 vi. Topic F: Inclusion of subtopics 4,7 vii. Topic H: Inclusion of subtopics 3,4 viii. Topic Q: Inclusion of subtopic 3b
6	Company & Business Law	<ul style="list-style-type: none"> i. Removal of Business Law reference books, i.e. “Sale of Goods Law in Malaysia”, “Contract Law in Malaysia”, and “Understanding the Malaysian Law of Contract”
7	Revenue Law	<ul style="list-style-type: none"> i. Topic D: Inclusion of Limited Liability Partnerships and other entities

8	Advanced Taxation 2	<ul style="list-style-type: none">i. Topic F: Removal of “Specialised tax treatments for companies, individuals and cross-border workers as results of the Covid-19 crisis with regards to their residence status and place of management”ii. Topic N: Inclusion of subtopic 5iii. Topic O: Inclusion of subtopic 5iv. Topic V: Inclusion of new topic - Capital Gains Tax
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The new syllabi will apply to the **September 2025 examination** onwards. They are available for download from the CTIM website www.ctim.org.my in the Education >> Student Resources >> Examination Syllabus.

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