



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS



SUPPORTED BY:



Workshop 1



Workshop 2



Upon completion  
of the Approved  
Training

# INTEGRATED REPORTING

**A vision for better  
corporate reporting**

**WORKSHOP 1 (1 DAY)**

## **Introduction to Integrated Reporting**

21 March 2023 (Tuesday),  
Pullman Kuala Lumpur Bangsar

**WORKSHOP 2 (3 DAYS)**

## **Practical Guide on Implementing Integrated Reporting**

16–18 May 2023 (Tuesday–Thursday)  
Pullman Kuala Lumpur Bangsar

The informational value of current annual reports are increasingly challenged by the need for better communication of long-term strategy, sustainability, value creation, and to bring more accountability to a wider group of shareholders. Integrated Reporting addresses the limitations in current reporting methods by enhancing accountability, stewardship and trust as well as bringing better information flow and transparency in reporting of material factors affecting businesses in the modern world.

Integrated Reporting is a better way of reporting and Integrated Reports provide a link between performance information and drivers of business value. Integrated thinking, a key concept in Integrated Reporting, provides a breakthrough from thinking in silos, involves greater collaboration within an organisation and ensures that management connects both internal and external information on relevant capitals to identify issues that are material to value creation over the short, medium and long term.

This creates a shift in focus from meeting just short-term financial goals, to developing a long-term business strategy, and fosters a commitment to not only sustainable businesses but also to address social and environmental issues.



MIA is the IFRS Foundation Training Foundation Partner licenced to provide approved Integrated Reporting training courses in multiple markets.

### **TRAINING LICENCE:**

Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam

Participants will receive a Certificate of Completion endorsed by both the IFRS Foundation and MIA.

# Introduction to Integrated Reporting

An introductory level programme that is designed based on the competency requirement for individuals who need to understand the benefits which Integrated Reporting can bring to an organisation although they may or may not be directly involved in the preparation of an Integrated Report. It will give an overview of how Integrated Reporting can help in telling a wider, more holistic story in an annual report.

Participants will be exposed to the value creation process, the 'Capitals' used by the business to create value over time, Guiding Principles and Content Elements in the Integrated Reporting Framework that govern the overall content of an Integrated Report, and the fundamental concepts that underpin them.

Upon completion, participants will receive a Certificate of Completion endorsed by both IFRS Foundation and MIA. This certificate also serves as a pre-requisite for participants to enrol themselves in Workshop 2: Practical Guide on Implementing Integrated Reporting.

## OBJECTIVES

This programme seeks to help you:

- Understand the business case for the introduction of Integrated Reporting, including integrated thinking, to an organisation
- Acquire the fundamental concepts of value creation, the 6 capitals and the value creation process
- Understand the requirements of the International Integrated Reporting Framework
- Understand the factors which contribute to successful implementation of Integrated Reporting including integrated thinking

## WHO SHOULD ATTEND

- Directors
- CFOs & Controllers
- Finance Managers & Accountants
- Equity Analysts
- Fund Managers
- Corporate Communicators
- Internal Auditors
- Investor Relations Professionals

## PROGRAMME OUTLINE

- Why Integrated Reporting is the Vision For Better Corporate Reporting
  - > The evolution of the Integrated Reporting movement
    - The drivers behind the development of Integrated Reporting
    - Objectives and structure of the International Integrated Reporting Framework
    - Integrated Reporting, Integrated Thinking and Integrated Report, and their relationship
    - Integrated Reporting within the wider statutory, regulatory and voluntary reporting landscape
  - > Benefits and challenges of adopting Integrated Reporting
  - > Factors which contribute to successful implementation of Integrated Reporting and likely barriers to integrated reporting
  - > Alignment between the organisation, providers of capital and other stakeholders
- Value Creation
  - > Value creation process: How value is created over time between the organisation and others
  - > The capitals: Elaboration of the 6 capitals in Integrated Reporting and how they relate to the value creation concept
  - > The interaction between the capitals and other transformations over the short, medium and long term involving trade-offs
- Presenting the Integrated Report
  - > The Guiding Principles, Content Elements and fundamental concepts and how they relate to each other
  - > The different forms of an Integrated Report
- Achieving Integrated Thinking
  - > The role of senior management and those charged with governance in providing leadership to achieve integrated thinking within an organisation
  - > Identification of the main barriers to integrated thinking within an organisation and how they can be overcome
  - > How systems thinking approach is inherent in managing the connectivity of information
  - > How the culture of an organisation can affect or be affected by the introduction of integrated thinking

# Practical Guide on Implementing Integrated Reporting

This is an advanced level programme where participants will be exposed to practical guidance and real-life examples of companies that have successfully implemented Integrated Reporting.

Participants will learn to evaluate Integrated Reports for evidence of integrated thinking, and to distinguish between and identify the relationships with Integrated Reporting and other forms of statutory, regulatory and voluntary reporting. This includes sustainability reporting, financial reporting and other forms of narrative reporting such as the management commentary or management discussion and analysis.

Participants would be able to analyse the reporting requirements within a specific jurisdiction and how Integrated Reporting fits within these, apply appropriate tools and techniques to help manage the combination, interrelatedness and dependencies between the factors that affect an organisation's ability to create value over time. In addition, they will also be able to evaluate the significant factors affecting the external environment in which an organisation is operating, and the organisation's response.

Upon completion, participants will receive a Certificate of Completion endorsed by both the IFRS Foundation and MIA.

## PRE-REQUISITE

Participants for this workshop must have completed the course on Introduction to Integrated Reporting, or attended Bursa Malaysia's Advocacy Programme on Introduction to Integrated Reporting: Communicating Value Creation

## OBJECTIVES

This programme seeks to help you:

- Understand the introductory level learning outcomes
- Apply the fundamental concepts of value creation, the capitals, and the value creation process to an organisation
- Participate effectively as part of a team preparing an Integrated Report
- Participate effectively as part of a team planning and coordinating the implementation of Integrated Reporting, including integrated thinking within an organisation

## WHO SHOULD ATTEND

- Directors
- CFOs & Controllers
- Finance Managers & Accountants
- Equity Analysts
- Fund Managers
- Corporate Communicators
- Internal Auditors
- Investor Relations Professionals

## PROGRAMME OUTLINE

- Change Management
  - > Implementing an information management system for Integrated Reporting
    - Effective change management: 8 steps to transforming your organisation
    - Identifying the key reasons for change and how management can set the tone from the top to implement such change
    - Barriers to successful implementation of Integrated Reporting and overcoming those barriers
    - Conditions for a successful implementation of Integrated Reporting
    - Balancing the disclosure of information
  - > Planning the annual preparation process
  - > Credibility, trust and assurance: Identifying the fundamental concepts, Guiding Principles and Content Elements
- Preparing the Integrated Report
  - > Distinguish between Integrated Reporting and other forms of reporting such as statutory, regulatory and voluntary reporting and other forms of narrative reporting
  - > Analysis of the reporting requirements within a specific jurisdiction and how Integrated Reporting fits within that jurisdiction
  - > Implementing an information management system required to provide sufficient and appropriate evidence for credibility, trust and assurance in an Integrated Report
  - > Addressing benefits and challenges of obtaining external assurance over Integrated Reports
  - > Evaluating the significant factors affecting the external environment in which an organisation is operating, and the organisation's response
  - > Designing an appropriate materiality determination process for preparing and presenting an Integrated Report
  - > Addressing the connectivity of information from variety of sources and perspectives through research, analysis and synthesis to present a holistic view of an organisation's strategy, governance, performance and prospects
  - > Critically evaluate examples of Integrated Reports against the requirements of the International Integrated Reporting Framework

# INTEGRATED REPORTING

## A vision for better corporate reporting

### FACILITATORS

#### WORKSHOP 1



#### SIMON TAY PIT EU

Simon is the Executive Director of the Professional Practices and Technical Division of the Malaysian Institute of Accountants (MIA), where he directs and contributes to the technical activities of MIA on areas such as integrated reporting, audit and assurance, ethics, capital market, finance leadership and professional practices. He has been involved in numerous speaking engagements on these topics and also on the competency requirements of CFOs and finance functions. Previously, he was an Executive Director at PwC Malaysia with over 20 years of experience in auditing, specialising in statutory and special audits across a broad spectrum of industries. He has also been involved in instructing courses on audit methodology and accounting standards during his tenure with the firm. Simon is a member of MIA and CPA Australia. He has conducted workshops on Integrated Reporting at both introductory and practitioner levels for over 600 participants.

#### WORKSHOP 2



#### DR. NURMAZILAH DATO' MAHZAN

Dr Nurmazilah was recently appointed as a member of the IFRS Foundation Integrated Reporting and Connectivity Council (IRCC). She was a former member of Integrated Reporting Framework Board and the former Chief Executive Officer of the Malaysian Institute of Accountants (MIA). In MIA she led and implemented the transformation of risk management system, governance enhancement technology adoption and branding. She also spearheaded strategic, operational, and financial plan to ensure effectiveness and efficiency. In addition, she was also involved in auditing and accounting regulatory function including financial statement review, audit quality and professional ethics. Her recent work revolves around Integrated Reporting, ESG and the future of Corporate Reporting. She has spoken on various forums such as the ESG Conference organised by MIA, National Conference on Internal Auditing and Responsible Value Creation through governance by SIDC.

Dr Nurmazilah is a Certified HRDF Trainer, Certified Public Accountant, a Certified Internal Auditor and holds the Certified Risk Management and Assurance qualification. She also holds a PhD in accounting from the University of Birmingham, United Kingdom. She recently completed a course on climate change and Net Zero from the University of Cambridge. Dr Nurmazilah is a member of MIA, MICPA, CIMA, IIA Malaysia as well as an ASEAN CPA.

# Integrated Reporting

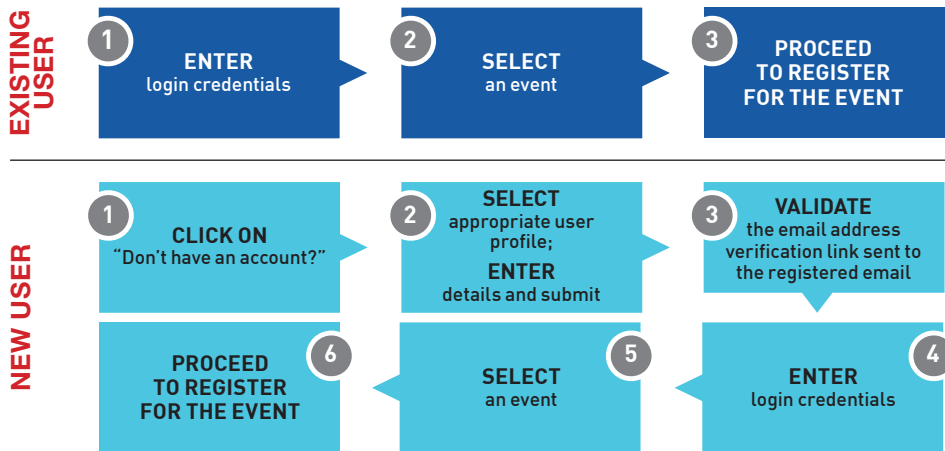
## A vision for better corporate reporting

With immediate effect, enrolment for all CPE programmes will be

**STRICTLY VIA ONLINE REGISTRATION ONLY**

### REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: [pd.mia.org.my](http://pd.mia.org.my)
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:



For any assistance, please call (8.45am-5.30pm, Monday-Friday)  
**MIA Help Desk @ 603-2722 9000**

### TERMS & CONDITIONS

#### PROGRAMME FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
  - Depending on the event, the fee includes course materials and/or lunch and/or tea breaks.
    - Individual Registration:** Full payment shall be made at the point of online registration.
    - Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the programme, whichever earlier.
  - Admittance to the programme shall be granted only upon full payment as per the above requirement.
- #### PAYMENT MODE
- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT)**.
  - Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

#### HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).
- Employer's Obligations**
  - To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
  - To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
  - To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
  - If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
  - To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

#### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the programme, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the programme, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the programme or for participants who failed to join the programme. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.

- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

#### PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

#### VERIFICATION OF ATTENDANCE

- All participants are required to present photo identification (NRIC, driving licence or company's ID card) at the point of registration prior to signing the registration list when attending the programme. Admittance may be denied upon failure to present photo identification.

#### CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Upon full attendance of the programme, participants will be issued an e-certificate of attendance. For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the programme for participants who have complied with all terms and conditions stipulated herein.
- Participants will only be entitled to the CPE hours upon attending the entire duration of the programme. CPE hours will not be accorded for partial attendance.

#### COPYRIGHT

The materials of the programme shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials. MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the programme.

#### DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

#### EXCLUSION OF LIABILITY

This programme shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the programme's participants.

#### DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the programme should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.

### PROGRAMME FEES

#### WORKSHOP 1 (1 day):

##### Introduction to Integrated Reporting

Member/Member Firm	RM 700
Non-member	RM 850

#### WORKSHOP 2 (3 days):

##### Practical Guide on Implementing Integrated Reporting

Member/Member Firm	RM 2,150
Non-member	RM 2,450

#### BOTH WORKSHOPS\*

Member/Member Firm	RM 2,565
Non-member	RM 2,970

#### NOTE

\* To enjoy discounted fee when registering for BOTH workshops, please contact MIA.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card

### PROGRAMME DETAILS & REGISTRATION

#### WORKSHOP 1:

##### Introduction to Integrated Reporting

21 March 2023 (Tuesday)

Pullman Kuala Lumpur Bangsar

HRDC Training Programme No. : 10001204032

#### WORKSHOP 2:

##### Practical Guide on Implementing Integrated Reporting

16-18 May 2023 (Tuesday-Thursday)

Pullman Kuala Lumpur Bangsar

Contact : Azie  
Tel : 03 2722 9265  
Fax : 03 2722 9009  
Email : [sp@mia.org.my](mailto:sp@mia.org.my)  
Address : Malaysian Institute of Accountants  
Dewan Akauntan  
Unit 33-01, Level 33,  
Tower A, The Vertical  
Avenue 3, Bangsar South City  
No. 8, Jalan Kerinchi  
59200 Kuala Lumpur