



MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0 FOR PREPARERS: FINANCIAL STATEMENTS

4 & 5 December 2024
Wednesday & Thursday
9.00 am – 5.00 pm
Concorde Hotel Kuala Lumpur



Suruhanjaya Syarikat Malaysia (SSM) has released a new version of the Malaysian Business Reporting System known as MBRS 2.0 on 25 September 2024. MBRS 2.0 is developed based on the latest Malaysian Financial Reporting Standard (MFRS), Malaysian Private Entity Reporting Standard (MPERS) and the revised requirements under the Companies Act 2016 (CA 2016). In addition, MBRS 2.0 is also developed based on the Companies Act 1965 (CA 1965) to facilitate selected number of entities in fulfilling their compliance filings.

Companies are required to prepare, validate, and upload their annual returns (AR), financial statements and reports (FS), and exemption applications (EA) related to the FS and AR in eXtensible Business Reporting Language (XBRL) format using MBRS 2.0 on or after 25 September 2024.

HOW MBRS 2.0 IS DIFFERENT

Version Control	: Released as mTool version 2.1
Language	: Now available in English and Bahasa Malaysia: The default language is English
Tool and Portal	: MBRS Preparation Tool and MBRS Portal have been enhanced to reflect latest requirements and improvements
Taxonomy	: Developed based on the 2022 version of the International Financial Reporting Standard Taxonomy (IFRS Taxonomy 2022) and requirements under the Companies Act 1965 and 2016
Submission Types	: Allows for 15 submission types for Financial Statements and Key Financial Indicators
Exemptions	: Companies Regulated by BNM* and Financial Statements prepared in accordance with Companies Act 1965 are now required to be submitted on MBRS
Rectification Applications	: Rectification application and submission on MBRS Portal 2.0 has been expanded to include Standard Rectification (Rectification Filing or Court Order Filing) and Filing Information Rectification (Rectification Filing or Court Order Filing)

**Under requirements by SSM, only public companies regulated by BNM are required to submit FS-BNM. Private Companies regulated by BNM are required to submit FS-MFRS.*

Information on the latest version of MBRS and the MBRS Preparation Tool (mTool) can be accessed for free at:
<https://www.ssm.com.my/Pages/Services/Other-Services/MBRS.aspx>.

MALAYSIAN BUSINESS REPORTING SYSTEM (MBRS) 2.0 FOR PREPARERS: FINANCIAL STATEMENTS

PROGRAMME OUTLINE

DAY 1

8.30 am – 9.00 am	Participants Registration
9.00 am – 10.30 am	SESSION 1 <ul style="list-style-type: none">• Introduction to MBRS• SSM Taxonomy (SSMxT 2022) for Financial Statements• MBRS Filing Requirements• Getting Started
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	SESSION 2 <ul style="list-style-type: none">• How to Fill MBRS Template for Financial Statements FS-MFRS (Part 1)
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	SESSION 3 <ul style="list-style-type: none">• How to Fill MBRS Template for Financial Statements FS-MFRS (Part 2)• Validation and Rectification of Errors• Generation of XBRL File (Zip File)
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	SESSION 4 <ul style="list-style-type: none">• Submission of XBRL File (Zip File) to SSM including Application for Rectifications• Functions & Features• Q&A Session
5.00 pm	End of Day 1

DAY 2

8.30 am – 9.00 am	Participants Registration
9.00 am – 10.30 am	SESSION 1 <ul style="list-style-type: none">• How to Fill MBRS Template for Key Financial Indicators KFI-MPERS• How to Fill MBRS Template for Financial Statements for Companies Regulated by Bank Negara Malaysia• How to Fill MBRS Template for Financial Statements for Companies Limited by Shares
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	SESSION 2 <ul style="list-style-type: none">• Hands-On Session (Part 1)
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	SESSION 3 <ul style="list-style-type: none">• Hands-On Session (Part 2)
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	SESSION 4 <ul style="list-style-type: none">• Hands-On Session (Part 3)• Q&A Session
5.00 pm	End of Programme

OBJECTIVES

This programme seeks to help you:

- Acquire first-hand knowledge and hands-on training to enter financial statements and KFI into MBRS 2.0 templates
- Get started with the MBRS Preparation Tool (mTool) 2.1
- Navigate the SSMxT
- Prepare XBRL file for FS and KFI
- Generate and submit XBRL file to SSM

METHODOLOGY

Lectures supported with presentation slides, hands-on exercises, and Q&A session.

PRE-REQUISITES: Participants should possess proficiencies in Microsoft Office Excel and in statutory financial reporting.

NOTE: Please bring along your calculator, and laptop installed with the MBRS PREPARATION TOOL (mTool)

WHO SHOULD ATTEND

- Preparers of financial statements
- Accountants & Finance Professionals
- Directors & Company Secretaries
- Anyone involved in the preparation, review, and/or submission of FS under MBRS 2.0



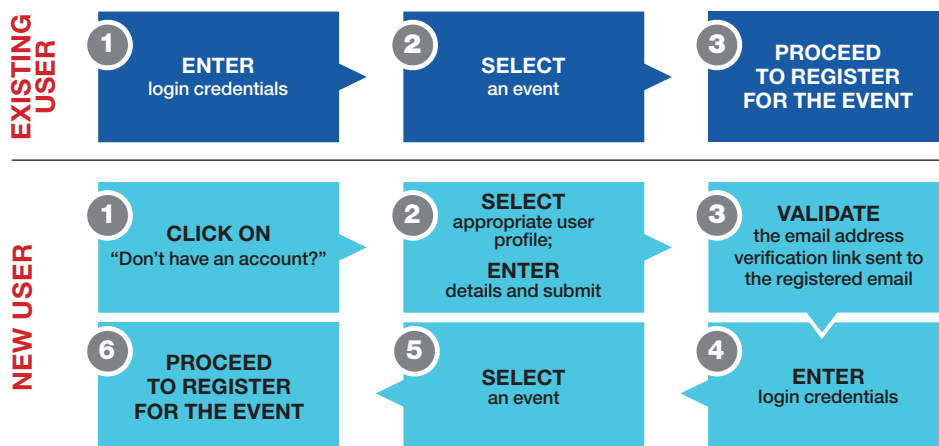
Malaysian Business Reporting System (MBRS) 2.0 for Preparers: Financial Statements

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
- 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 FOR SEMINARS

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.
- Kindly ensure the participant's name is clearly spelt out. **An administrative fee of RM30 per certificate is chargeable for any requested amendment or replacement.**
- 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.

FACILITATOR

DR YEE HUN LEEK

BSc (Econ) Hons (London), MSc in Accounting, PhD (Curtin), CA(m), FCCA (U.K), CTP, CP (Consulting) AIMUK, PHF

Dr Yee is the founder and managing partner of chartered accountants' firm, YHL & Associates, and the founder and executive director of YHL Consulting Group Sdn. Bhd., a tax and business consultancy company. He is the Technical & Training Consultant of a leading cloud-based audit automation software in Malaysia. He is an approved auditor and tax agent licensed by the Ministry of Finance, with over 30 years of experience in audit, tax, accounting and consultancy services. Currently, he is an Adjunct Professor of a private University College and an Adjunct Associate Professor of a private University in Malaysia. He is one of MIA's representatives on the interview panel for approved company auditors.

Dr Yee holds a BSc in Economics, majoring in Management Studies from University of London; an MSc in Accounting & Finance from University of Gloucestershire, UK; and a PhD in Accounting & Finance from Curtin University, Australia. He is a fellow member of ACCA (UK), a Chartered Accountant of MIA, member of ASEAN Chartered Professional Accountants, and associate member of CTIM. He is a Certified Practitioner in Consulting of the Association of International Management, UK, a Certified Consultant of the Asian Management Association (Singapore), and a SSM MBRS Certified Trainer.

PROGRAMME FEES

Member & Non-member | RM 800

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

HRDC Training Programme No.: 10001485253

**4 & 5 December 2024 (Wednesday & Thursday),
9.00 am - 5.00 pm,
Concorde Hotel Kuala Lumpur**

Contact : Naqeeb
Tel : 03 2722 9293
Fax : 03 2722 9009
Email : 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