



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

SUPPORTED BY:



27 August 2025, Wednesday  
9.00 am – 5.00 pm  
Wyndham Grand Bangsar  
Kuala Lumpur

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# MPERS AND SME FINANCIAL REPORTING CONFERENCE 2025

## ▶ RECENT UPDATES AND BEST PRACTICES

### OBJECTIVES

This conference is designed to help you:

- Obtain key insights and guidance on the Third Edition of IFRS for SMEs Accounting Standard.
- Stay informed about the latest best practices in SMEs financial reporting.
- Explore the various changes to specific sections of the IFRS for SMEs Accounting Standard.
- Understand the necessary amendments to IFRS for SMEs Accounting Standard to improve user understanding.
- Gain a clear understanding of the financial reporting framework for the amendments.

### WHO SHOULD ATTEND

- Accountants in SMEs
- Auditors
- Accounting service providers for SMEs
- Directors of SMEs
- Accounting Lecturers
- Auditors from the Auditor General's Department

Join the *MPERS and SMEs Financial Reporting Conference 2025* to explore the updates and reviews to the IFRS for SMEs that are expected to significantly impact SME financial reporting.

Accountants and auditors of small and medium-sized enterprises are encouraged to attend this Conference to gain a headstart on these updates, that may eventually be reflected in the Malaysian Private Entities Reporting Standards (MPERS) by the Malaysian Accounting Standards Board (MASB)\*.

Adopted by all private entities—including SMEs—in Malaysia effective January 2016, the MPERS is based on the IASB's International Financial Reporting Standard for Small and Medium-Sized Entities (IFRS for SMEs) revised in May 2015.

Don't miss this opportunity to strengthen your understanding and improve the quality and compliance of SME financial disclosures to enhance transparency and trust. Future-proof your practice ASAP—attend the *MPERS and SMEs Financial Reporting Conference 2025* to upskill your competencies and sharpen your professional edge in today's volatile business landscape.

\* Malaysian Accounting Standards Board (MASB) has not officially announced any new developments.

# MPERS AND SME FINANCIAL REPORTING CONFERENCE 2025

## Recent updates and best practices

### CONFERENCE PROGRAMME

8.30 am REGISTRATION & WELCOME REFRESHMENTS

9.05 am **WELCOME REMARKS**

9.15 am **CHANGES IN THE THIRD EDITION OF THE IFRS FOR SMES ACCOUNTING STANDARD: IMPACT ON MPERS**

This session provides an overview of the Third Edition of the IFRS for SMEs Accounting Standard, published by the International Accounting Standards Board (IASB) as part of its second comprehensive review of the Standard.

Participants will gain insights into the prospective changes that focus on improving SME financial reporting in the context of global financial reporting standard and practices.

SPEAKER

**RASMIMI RAMLI** | Executive Director, Sustainability, Digital Economy & Reporting, Malaysian Institute of Accountants

10.00 am MORNING REFRESHMENTS & NETWORKING

10.30 am **ALIGNING IFRS FOR SMES SECTION 23 AND IFRS 15: UPDATES AND IMPACTS**

Delve into the complexities of aligning IFRS for SMEs Section 23 and IFRS 15 Revenue from Contracts with Customers.

This session highlights the findings from the fieldwork on the requirements for revenue proposed by the International Accounting Standards Board (IASB) in its Third Edition of the IFRS for SMEs Accounting Standard. Preparers and practitioners will be briefed on the improvements to Section 23 that reflect updates from IFRS 15, and the subsequent impacts to SME reporting.

SPEAKER

**RAJVINDERJIT SINGH** | Audit Partner, Forvis Mazars Malaysia

11.15am **PANEL SESSION**

**IMPACT OF CLIMATE-RELATED CONSIDERATIONS ON FINANCIAL STATEMENTS PREPARED UNDER THE IFRS FOR SMES ACCOUNTING STANDARD**

Explore the impact of climate-related matters on financial statements prepared in accordance with the IFRS for SMEs Accounting Standard, focusing on the integration of environmental, social, and governance (ESG) disclosures.

This session will cover the growing importance of climate matters and ESG considerations in financial reporting, and the role of the Simplified ESG Disclosure Guide (SEDG) for SMEs within supply chains. Additionally, the session will highlight that while SMEs are not mandated to include climate reporting as part of their value chain, they are strongly encouraged to adopt sustainability reporting practices.

MODERATOR

**NOORYUSAZLI YUSOFF** | Managing Director, NY Consulting & Advisory

PANELLISTS

**FARHANA JABIR** | Director, Sustainability & Climate Change, PwC Malaysia

**KENNY YEON** | Partner, Audit & Assurance | Bakertilly

12.30pm LUNCH & NETWORKING

1.45 pm **UNDERSTANDING SECTION 11—FINANCIAL INSTRUMENTS FOR SMES**

Updates to Section 11 Financial Instruments in the IFRS for SMEs Accounting Standard reflect targeted improvements aligned with IFRS 9.

Join our expert speakers as they discuss the key changes and implications of the removal of the IAS 39 option, the move to a new classification approach that aligns with real-world SME financial instruments, practical effects of the retained incurred loss model and hedge accounting rules, among other issues. Whether you're an accountant, auditor, or financial manager working with SMEs, this session will help you prepare for the next wave of reporting requirements with clarity and confidence.

SPEAKER

**LIM KAI JIE** | Audit Partner and Innovation & Technology Leader, Morison LC PLT

2.30pm **INTRODUCING THE NEW SECTION 12—FAIR VALUE MEASUREMENT**

Join us for an in-depth look at the new Section 12, Fair Value Measurement.

This session will explore how the IASB is streamlining and enhancing fair value measurement, disclosure and guidance in Section 12 in alignment with the key principles and improvements in IFRS 13. Key areas of discussion will include the consolidation of guidance for measuring assets and liabilities at fair value, the introduction of the fair value hierarchy principles into measurement practices, and revised disclosure requirements to enhance transparency and consistency.

3.15pm **MBRS 2.0 COMPLIANCE: SUBMISSION REQUIREMENTS AND COMMON ERRORS**

Effective 25 September 2024, 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 via the MBRS 2.0 platform.

This session provides clarity on the responsibilities associated with the MBRS submission process and highlights common mistakes to avoid when preparing and uploading these documents.

MODERATOR

**SELVARAJAH JEBARETNAM** | Senior Managing Partner, Omar Arif & Co

PANELLISTS

**MAZNITA ABDUL MAJID** | Senior Manager, Registration Services Division, Companies Commission of Malaysia

**SAMANTHA TAI YIT CHAN** | Chief Executive Officer, BoardRoom Malaysia

4.30 pm AFTERNOON REFRESHMENTS & NETWORKING

5.00 pm END OF CONFERENCE

# MPERS AND SME FINANCIAL REPORTING CONFERENCE 2025

## Recent updates and best practices

### CONFERENCE SPEAKERS



#### **FARHANA JABIR**

Farhana is the Director, Sustainability & Climate Change at PwC Malaysia. She has over 15 years of experience in providing audit (including sustainability assurance) and business advisory services to a wide range of clients. Her experience in sustainability advisory services covers the following scope of work: materiality assessment, greenhouse gas accounting, development of sustainability report, gap assessment for IFRS Sustainability Disclosures Standards, amongst others.



#### **KENNY YEOH**

Kenny is the Partner of Audit & Assurance at Baker Tilly Malaysia. He is a Chartered Accountant of the Malaysian Institute of Accountants, an approved Auditor under the Malaysian Companies Act 2016, a registered Auditor with the Malaysia Audit Oversight Board and a qualified Global Reporting Initiative ("GRI") Certified Sustainability Professional. He is a Fellow of CPA Australia and holds a Bachelor of Commerce in Accounting and Finance degree from the University of Tasmania.



#### **LIM KAI JIE**

Kai Jie is an audit partner and Innovation & Technology Leader of Morison LC PLT. He has over 8 years of experience in providing a wide range of audit and assurance services for local and foreign clients. He has been involved in the audit of multinational corporations and listed companies in a diverse range of sectors, and also IPOs in foreign listing boards. Currently, he is looking at how Morison LC can tap into AI and automation to enhance their service.



#### **MAZNITA ABDUL MAJID**

Maznita is Senior Manager of the Registration Services Division at the Companies Commission of Malaysia and heads the e-Services Management Section. She has been with the Commission (then known as the Registrar of Companies) since 2001. She previously served in the Corporate Directors Training Programme Unit, Investment, Loans and Budgeting Unit, and Compliance Division. She is also a member of the panel for Auditor's Licensing interview since 2004 with the Ministry of Finance. She is extensively involved in the eXtensible Business Reporting Language (XBRL) in Malaysia since 2010 or commonly known as Malaysian Business Reporting System (MBRS) version 2017 and the latest under MBRS 2.0. Maznita holds an Accounting (Hons) degree from Universiti Teknologi MARA.



#### **NOORYUSAZLI YUSOFF**

Nooryusazli is the Managing Director at NY Consulting & Advisory, where he spearheads energy transition, sustainability, ESG, and climate initiatives and is adept at orchestrating cross-sectoral stakeholder collaboration to deliver impactful results for businesses, governments, and institutions. He is a business leader with over two decades of success driving enterprise-wide transformation across sustainability, risk management, and corporate strategy for global multinationals and state enterprises across Asia and the Middle East. His corporate career encompasses leadership roles at global multinationals, including as Chief Strategy & Sustainability Officer (State Economic Development Corporation and NEPS Capital Group), Chief

Transformation Officer (Sapura Secured Technology), VP of Strategic Planning (Mubadala Investment Company), and Head of Corporate Portfolio (PETRONAS). Nooryusazli holds an MBA from Cranfield University, an MSc from The University of Reading, and a BSc from Washington University. He is also certified in M&A, GRI, ISSB IFRS S1 & S2, Circular Economy, and Sustainability Strategies, and is currently pursuing a PhD in Sustainability and Governance.



#### **RAJVINDERJIT SINGH**

Rajvinderjit is an Audit Partner of Forvis Mazars Malaysia. He has over 20 years of experience in auditing and assurance services for a spectrum of domestic listed and large multinational companies. Prior to joining Mazars, he had extensive audit experience with Big 4 accounting firms in Malaysia. Raj currently leads multiple M&A due diligence, special reviews, and capital market transactions for the firm. Raj is currently a member of the Practice Review Committee and Public Practice Committee of the Malaysian Institute of Accountants.



#### **RASMIMI RAMLI**

RASMIMI is the Executive Director of Sustainability, Digital Economy & Reporting at the Malaysian Institute of Accountants (MIA). She leads the sustainability and digital economy initiatives including the implementation of the MIA Digital Technology Blueprint. She is responsible for the technical functions on financial reporting and taxation in MIA. She is currently the technical advisor of the International Public Sector Accounting Standards Board (IPSASB). She sits on the MFRS Application and Implementation Committee (MAIC) and the Government Accounting Standards Advisory Committee

(GASAC). She was an auditor with major firms in the UK and Malaysia and was an internal auditor with Maxis Berhad. Rasmimi is a member of MIA and a fellow member of ACCA. She graduated from the University of Wales, Cardiff, UK.



#### **SAMANTHA TAI YIT CHAN**

Samantha is the Chief Executive Officer of BoardRoom Malaysia. She is a Council Member and Chartered Governance Professional of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) and a member of its Thought Leadership Committee, Education Committee and Chairperson of the Technical Compliance & Governance Committee, focusing to driving Corporate Governance initiatives. She has over 30 years of extensive experience in corporate governance and corporate secretarial work and provides advisory services including due diligence reviews for corporate restructuring, IPO processes and roll-outs, virtual meeting management, governance related advisory including Board assessment to clients of PLCs, liquidation and preparation of circulars for submission to Bursa Malaysia. Samantha is a strong advocate for corporate governance and has a robust presence within the capital markets in Malaysia. She is a much sought-after trainer for in-house trainings and speaker for seminars/webinars organised by professional bodies/organisations and regulators.



#### **SELVARAJAH JEBARETNAM**

J Selvarajah is the Senior Managing Partner of Omar Arif & Co, a professional practice which is a member of an international network of accounting and consulting firms, and he is the network's current Chairman. He has more than 50 years of experience in public practice audit and assurance services, and has performed investigative audits on accounting malpractices, embezzlement, and money laundering. He is also an internal auditor for several public listed companies and SMEs, is actively engaged in advisory work for his clients, and delivers seminars and training in Malaysia and the ASEAN region. He holds a B.Com(Acc) from New Zealand, a Practising Certificate for Company Secretaries, and is a member of MIA, MICPA, ICAEW, CAANZ, CPA Australia, ASEAN CPA, CTIM, and is a HRDC Certified Trainer.

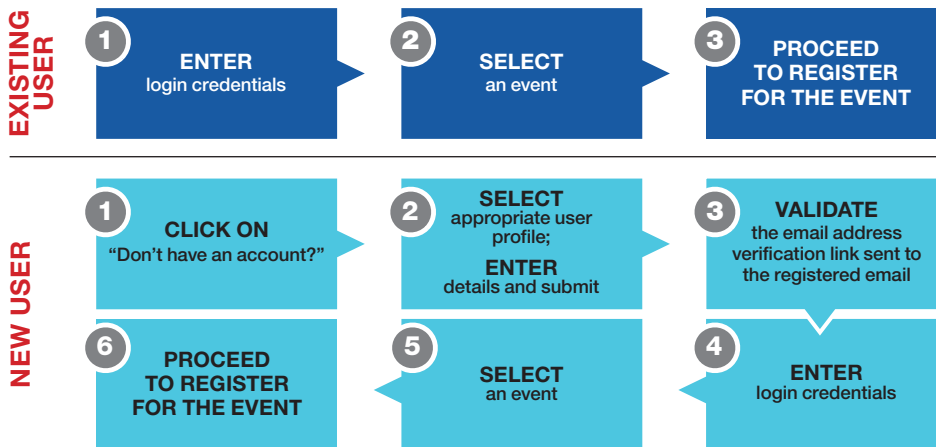
# MPERS and SME Financial Reporting Conference 2025

## Recent updates and best practices

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 Akakuntan 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 webinar 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 webinar.

#### 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 webinar 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 webinar's participants.

#### DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar 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.

### CONFERENCE FEES

MIA Member (ACCA, CAANZ, CIMA, FPLC, MICPA)	
/Member Firm	RM 700*
Non-Member	RM 950
Academician	RM 550

\* This discounted fee (reduced from standard fee of RM850 to RM700) is offered exclusively to MIA Members/Member Firms as part of the Institute's special efforts in supporting members on their CPE.

Members of ACCA, CAANZ, CIMA, FPLC and MICPA are required to contact MIA to register for this conference.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card

### CONFERENCE DETAILS & REGISTRATION

27 August 2025 (Wednesday), 9.00 am – 5.00 pm  
Wyndham Grand Bangsar Kuala Lumpur

Contact : Inda/Ely Susane  
Tel : 088 261 291  
Fax : 088 261 290  
Email : [miakku@mia.org.my](mailto:miakku@mia.org.my)  
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Lot 6, 2nd Floor, Block A,  
Damai Point Commercial Centre,  
Off Jalan Damai Luyang,  
88300 Kota Kinabalu

### HRD CORP (For Claimable Events Only)

Training Programme No.: 10001550422

Scheme Code : HRD Corp Claimable Courses  
–Skim Bantuan Latihan Khas

Type of Training : Public

**Enjoy 5% Discount**  
on total fee for 3 pax and above from the  
same organisation