



MALAYSIAN INSTITUTE
OF ACCOUNTANTS



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Latest Development in Malaysian Financial Reporting Standards (MFRS) / IFRS and IC Interpretation —An Overview

Entities applying the Financial Reporting Standards shall now comply with MFRS for annual periods beginning on or after 1 January 2018. Get latest updates on developments of the MFRS.

25 & 26 November 2019 (Monday & Tuesday), Pullman Kuala Lumpur Bangsar



Latest Development in Malaysian Financial Reporting Standards (MFRS) / IFRS and IC Interpretation

—An Overview

This programme provides a broad overview and highlights on several developments of the Malaysian Financial Reporting Standards (MFRS).

Entities that have chosen to apply Financial Reporting Standards (FRS) shall comply with MFRS for annual periods beginning on or after 1 January 2018, with early application of the MFRS framework permitted.

MFRS 15 Revenue from Contracts with Customers and MFRS 9 Financial Instruments are effective from 1 January 2018 while MFRS 16 Leases will be effective from 1 January 2019.

MFRS 15 replaces MFRS 118 Revenue and MFRS 111 Construction Contracts. MFRS 15 is equivalent to IFRS 15 Revenue from Contracts with Customers.

OBJECTIVES

Participants will have an appreciation of the MFRS through a technical brief of these Standards.

METHODOLOGY

Lecture-cum-discussions, Q&A sessions, examples and case studies.

WHO SHOULD ATTEND

- Accountants & Auditors
- Financial Controllers
- Finance Professionals
- Academicians

FACILITATOR

OH AI SIM

Ai Sim has over 22 years of audit related experience with a big four accounting firm holding various positions. Her last position held was Executive Director. Her portfolio of clients includes public listed entities and multinational corporations covering the retailing, manufacturing, trading, property development and construction industries.

She also conducts in-house and client training on FRS and audit related topics such as MFRS139, Deferred Taxation, Consolidation and MFRS3, Statutory Financial Statements and corporate reporting updates.

She is a member of the Malaysian Institute of Accountants (MIA) and Malaysian Institute of Certified Public Accountants (MICPA). She holds a professional qualification of CPA Malaysia.

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PROGRAMME OUTLINE

PRESENTATION AND DISCLOSURES

MFRS 101	Presentation of Financial Statements
MFRS 107	Statement of Cash Flows
MFRS 124	Related Party Disclosures

ACCOUNTING PRINCIPLES

MFRS 1	First-time Adoption of Financial Reporting Standards
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
MFRS 121	The Effect of Changes in Foreign Exchange Rates
MFRS 129	Financial Reporting in Hyperinflationary Economies

INCOME STATEMENT

MFRS 15	Revenue from Contracts with Customers
MFRS 119	Employee Benefits
MFRS 2	Share-based Payment
MFRS 123	Borrowing Costs
MFRS 112	Income Taxes
MFRS 133	Earnings Per Share
MFRS 8	Operating Segments
MFRS 120	Accounting for Government Grants and Disclosure of Government Assistance

BALANCE SHEET: ASSETS

MFRS 138	Intangible Assets
MFRS 116	Property, Plant and Equipment
MFRS 140	Investment Property
MFRS 136	Impairment of Assets
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations
MFRS 102	Inventories

BALANCE SHEET: LIABILITIES

MFRS 16	Leases
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets
MFRS 110	Events After the Balance Sheet Date

CONSOLIDATED FINANCIAL STATEMENTS

MFRS 3	Business Combinations
MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangement
MFRS 12	Disclosure of Interest in Other Entities
MFRS 127	Separate Financial Statements
MFRS 128	Investments in Associates and Joint Ventures

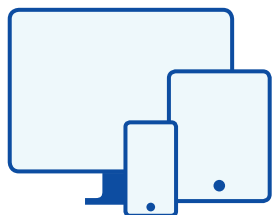
Latest Development in Malaysian Financial Reporting Standards (MFRS) / IFRS and IC Interpretation

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With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

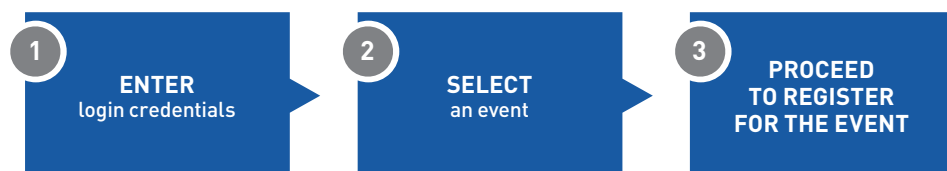


- To view more events and download full brochure, please visit:

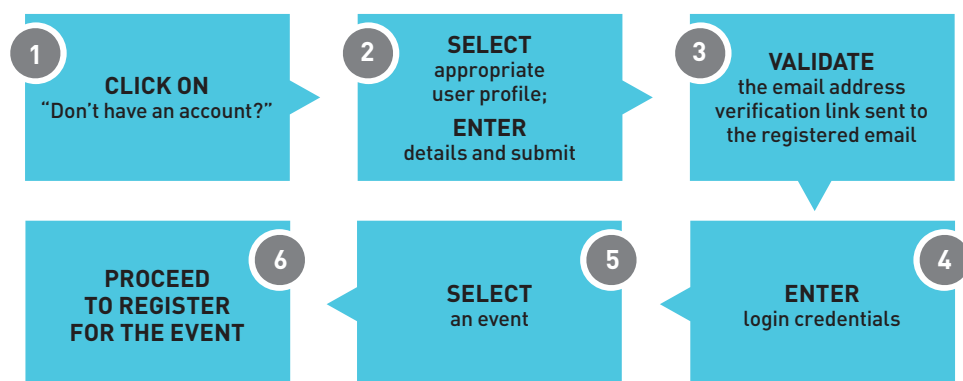
pd.mia.org.my

- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

EXISTING USER



NEW USER



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 Proforma Invoice or on the day of the event, whichever earlier.
- Admittance may be denied upon failure to make full payment as per the above requirement.

CANCELLATION

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

a. Written cancellation received less than seven (7) days from the date of the event:

- A refund (less administrative charge of 20%) will be made.
- Unpaid registrations will also be liable for 20% administrative charges.

b. Written cancellation/no show on the day of the programme:

- No refund will be entertained.
- Unpaid registrations will also be liable for full payment of registration fee.

Substitutes for cancellation will be treated as a new registration and full payment shall be made as per the above requirement.

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 MIA CPE programme. Admittance may be denied upon failure to present photo identification.

CERTIFICATE OF ATTENDANCE AND CPE HOURS

- Upon full attendance of the programme, participants will be issued an "e-certificate". For this purpose, it is **COMPULSORY** to fill in the email address clearly.
- For MIA members, the CPE hours will be credited into the Membership System within 2 weeks of the event.
- 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.**

DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(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

Member / Member Firm	RM 1,100
Non-member	RM 1,450

** Preferred Payment:*

Pay with MIA-CIMB Affinity Credit Card.

PROGRAMME DETAILS & REGISTRATION

25 & 26 November 2019 (Monday & Tuesday),
Pullman Kuala Lumpur Bangsar

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