



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS



# MIA e-Learning Series

# MPERS BUNDLE 1

This bundle consists of the following programmes:-

Micro Credential: A Comparison of MPERS vs MFRS

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Micro Credential: An overview of updates in IFRS for SMEs 3rd Edition

Micro Credential: Dealing with complex financial reporting in MPERS - Asset Impairment

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Micro Credential: Dealing with complex financial reporting in MPERS - Financial assets & liabilities

Micro Credential: New updates on group consolidation and business combination in IFRS for SMEs 3rd Edition

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Micro Credential: New Revenue Recognition in separate financial statement reporting in IFRS for SMEs 3rd Edition

Micro Credential: CASE STUDY: The impact of climate change on financial reporting using MPERS (IFRS for SMEs)

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## MIA MICRO-CREDENTIAL PROGRAMME

# A Comparison of MPERS vs MFRS

This short programme aims to guide current users of MFRS and MPERS on the differences (reporting GAPS) between these two financial reporting standards.

The anticipated adoption of the IFRS for SMEs 3<sup>rd</sup> Edition in 2007 will bring about changes that will affect the current reporting discrepancies between the two financial reporting standards.

This programme will equip you with the knowledge to confidently prepare financial reports under both MFRS and MPERS.

## LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand the new updates on group consolidation and business combination in IFRS for SMEs 3rd Edition.
- Compare and assess the difference between the 2nd and 3rd editions of IFRS for SMEs.
- Prepare for the transition to the new IFRS for SMEs 3rd edition.
- Present group financial reporting in accordance to the new IFRS for SMEs 3rd Edition

## PROGRAMME OUTLINE

- Introduction to MPERS and MFRS
- Reporting GAPS in separate financial statements:
  - > Revenue Recognition
  - > Financial Asset classifications and accounting treatment
  - > Leases
  - > Borrowing costs capitalisation
  - > Goodwill and Intangible assets amortisation
- Reporting GAPS in Group Financial Reporting and Business Combination:
  - > Acquisition Method
  - > Joint Arrangements
  - > Accounting treatment for associates and joint ventures
- New changes in IFRS for SMEs affecting Reporting GAPS
- Application of change when transitioning to another financial reporting framework

## WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers



## MIA MICRO-CREDENTIAL PROGRAMME

# An Overview of Updates in IFRS for SMEs 3rd Edition

This short programme aims to introduce participants to the new IFRS for SMEs 3rd Edition which is expected to be released in 2025. All converged countries, including Malaysia, are planning to implement it as early as 2027.

This programme will enable current users of MPERS (Malaysian Private Entities Reporting Standards), which is equivalent to IFRS for SMEs 2nd Edition, to learn about the expected changes and assess their impact on financial reporting.



## LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand the changes in the new IFRS for SMEs 3rd Edition.
- Transit confidently to the new IFRS for SMEs 3rd Edition.
- Understand and assess how the new IFRS for SMEs affects current MPERS financial reporting.
- Plan early for adoption of the new IFRS for SMEs.

## PROGRAMME OUTLINE

- Introduction to IFRS for SMEs 3rd Edition.
- Updates and changes in IFRS for SMEs vs MPERS:
  - > Revenue Recognition
  - > Fair value measurement
  - > Financial assets classification
  - > Expected credit losses for loans
  - > Acquisition Method in group consolidation
  - > Joint arrangements
- Transiting to new IFRS for SMEs

## WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers



## MIA MICRO-CREDENTIAL PROGRAMME

# Dealing with Complex Financial Reporting in MPERS—Financial Assets & Liabilities

This short programme aims to guide accountants in the reporting, presenting, and disclosing of financial assets and liabilities in accordance with MPERS.

Financial assets and liabilities can be complex and challenging, so it is essential to apply the correct accounting treatment and reporting to accurately represent the substance and underlying risks.

This programme will provide clarity on common issues relating to financial assets and liabilities reporting.

## LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand the requirements to report and present financial assets and liabilities as per MPERS.
- Apply appropriate classification for financial assets.
- Apply the accounting treatment for amortised cost, fair value through profit or loss and cost method.
- Understand expected credit losses vs incurred credit losses.
- Enhance presentation and disclosure of financial liabilities.

## PROGRAMME OUTLINE

- Introduction to financial assets and liabilities
- Accounting treatment and classifications for financial assets
- Accounting treatment for financial liabilities
- Expected credit losses vs incurred credit losses
- Presenting and disclosing financial assets & liabilities

## WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers

## MIA MICRO-CREDENTIAL PROGRAMME

## IFRS for SMEs 3rd Edition: New Revenue Recognition in Separate Financial Statement Reporting

This short programme aims to introduce participants to the new IFRS for SMEs 3rd Edition which is expected to be released in 2025. All converged countries, including Malaysia, are planning to implement it as early as 2027.

This programme will enable current users of MPERS (Malaysian Private Entities Reporting Standards), which is equivalent to IFRS for SMEs 2nd Edition, to learn about the expected changes and assess their impact on financial reporting.

### LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand the revenue recognition policy expected to be introduced in 2027.
- Apply the change of revenue recognition to comply with the new IFRS for SMEs 3rd Edition.
- Present and disclose revenue using the new revenue recognition policy.
- Compare and appreciate the differences of the new revenue recognition policy as compared to the existing policy in MPERS.

### PROGRAMME OUTLINE

- Introduction to new revenue recognition in IFRS for SMEs 3rd Edition
- 5 steps in new revenue recognition
- Performance obligations
- Revenue recognition at a point in time vs over a series of points in time.
- Variable considerations
- The impact of new revenue recognition on current MPERS
- Transiting to the new revenue recognition as per IFRS for SMEs 3rd Edition

### WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers

## MIA MICRO-CREDENTIAL PROGRAMME

## IFRS for SMEs 3rd Edition: New Updates on Group Consolidation and Business Combination

This short programme aims to introduce participants to the new IFRS for SMEs 3rd Edition which is expected to be released in 2025. All converged countries, including Malaysia, are planning to implement it as early as 2027.

This programme will enable current users of MPERS (Malaysian Private Entities Reporting Standards), which is equivalent to IFRS for SMEs 2nd Edition, to learn about the expected changes and assess their impact on financial reporting.

### LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand the new updates on group consolidation and business combination in IFRS for SMEs 3rd Edition.
- Compare and assess the differences between the 2nd and 3rd editions of IFRS for SMEs.
- Prepare for the transition to the new IFRS for SMEs 3rd edition.
- Enhance the presentation of group financial reporting in the new IFRS for SMEs 3rd Edition

### PROGRAMME OUTLINE

- Introduction to new revenue recognition in IFRS for SMEs 3rd Edition
- 5 steps in new revenue recognition
- Performance obligations
- Variable considerations
- Revenue recognition at a point in time vs over a series of points in time.
- Case studies on new revenue recognition

### WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers



## MIA MICRO-CREDENTIAL PROGRAMME

# Dealing with Complex Financial Reporting in MPERS—Asset Impairment

This short programme aims to guide accountants in the reporting, presenting, and disclosing of asset impairment in accordance to MPERS.

Asset impairment reporting requires business processes in data collection for evaluation and fair value measurement of impairment indicators.

This comprehensive programme will address questions and concerns regarding asset impairment.

## LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand asset impairment under MPERS.
- Evaluate common asset impairment indicators
- Understand how to measure fair value.
- Enhance presentation and disclosure of asset impairment.

## PROGRAMME OUTLINE

- Introduction to Asset Impairments
- Scope of assets to be considered for impairment testing
- 3-step in asset impairment evaluation
- Value in use vs fair value
- Case studies relating to Asset Impairments

## WHO SHOULD ATTEND

- Accountants
- Auditors
- Financial Reporting Officers



## MIA MICRO-CREDENTIAL PROGRAMME

## The Impact of Climate Change on Financial Reporting Using MPERS (IFRS for SMEs)

This short programme aims to create awareness among accountants on how climate change and its effects could impact on financial reporting in the future.

Climate change is an adverse risk that potentially affects businesses' profits, cashflows, and asset values. Accountants should be equipped to assess its impact on current and future financial reporting.

This programme will guide you on how to prepare financial statements that accurately represent the impact of climate change.

### LEARNING OUTCOMES

Upon completing the programme, participants will be able to:

- Understand and learn about climate change and its impact on businesses.
- Relate and connect the identified impacts to financial reporting concerns.
- Assess the financial impact of climate changes early to better prepare for potential losses.
- Plan and prepare early for any financial reporting risk related to climate change.

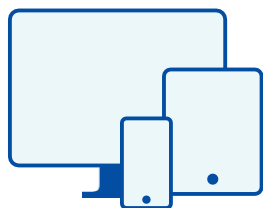
### PROGRAMME OUTLINE

- An overview of climate change in Malaysia
- Common business impacts resulting from climate change
- Financial reporting affected by climate change
- Case study on climate change financial reporting

### WHO SHOULD ATTEND

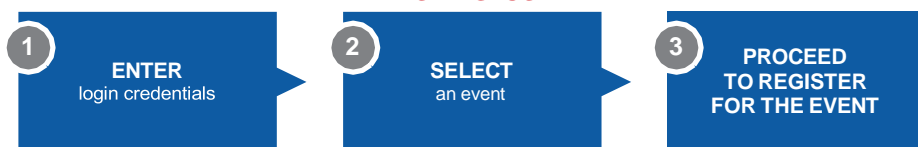
- Accountants
- Auditors
- Financial Reporting Officers

## REGISTRATION PROCESS

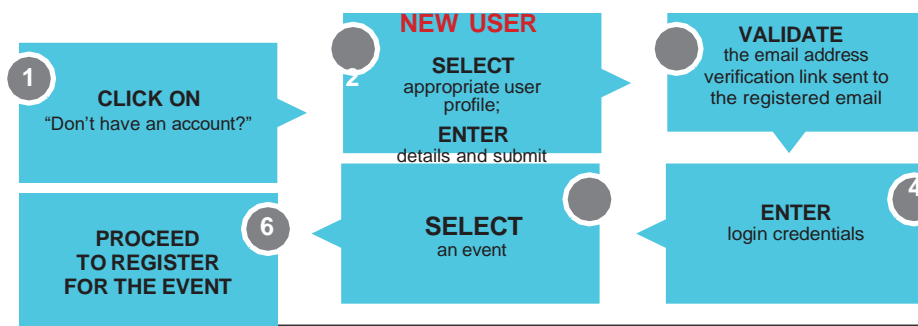


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### NEW USER



For any assistance, please call (8.45am-5.30pm, Monday-Friday)

**MIA Help Desk @ 603-2722 9000**

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  - 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.
- Access to join the e-learning shall be granted only upon full payment as per the above requirement.

### e-LEARNING ACCESS LINK & VALIDITY PERIOD

- The Access Link will be emailed within 5 working days upon full payment of the fee.
- The Access Link is unique and should not be forwarded/shared with others.

### 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.

### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- For e-Learning, participants will be issued an e-certificate only upon completion of entire module & self-assessment quizzes.
- CPE credit hours for MIA members will be credited into the MIA Member Service Portal within 5 working days upon submission of participation completion certificate.
- The e-certificate and CPE credit hours will not be awarded if participants fail to provide the completion certificate.

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## PROGRAMME FEES

Member		RM 700
Non-member		RM 770

## PREFERRED PAYMENT

Pay with MIA-CIMB Affinity Credit Card

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