

MIA WEBINAR SERIES

MPERS: Practical Issues and Fair Value Measurements

Acquire the skills to ensure compliance with the presentation and disclosure requirements in relation to fair value, and to prepare for the implementation of fair value requirements.



MIA Interactive MPERS E-BOOK
(Illustrative MPERS Financial Statements with Commentaries & Guidance Notes 2nd edition)
The e-book redeem code will be emailed to participants upon receipt of full payment of the course fee

10 October 2025 (Friday), 9.00 am – 5.00 pm

Transparency Policy
Manage Requirements
COMPLIANCE
Practices Governance
Business Risks Control
Standards Laws Regulations
Regulatory
Laws
Protection

MPERS: Practical Issues and Fair Value Measurements

Malaysian Private Entities Reporting Standard (MPERS) 2015 is applicable to all private entities for financial statements beginning on or after 1 January 2017. It is noted that there still exists areas where the requirements of MPERS is still not properly understood and applied.

This is further complicated by certain sections of MPERS requiring the use of 'Fair Value' to establish the value of an asset or liability. Of significant concern among many accountants and practitioners are areas such as valuation under investment properties, financial instruments and biological assets, business combinations and applications under areas such as impairments and credit risk assessment.

This training seeks to bring clarity on areas of concern over certain sections in MPERS, and considerations relating to fair value that require the attention of Directors and accountants of private entities. You will gain the necessary knowledge and skills to comply with the presentation and disclosure requirements of MPERS in relation to fair value, as well as to prepare and/or to take action to implement the fair value requirements.

OBJECTIVES

This programme seeks to help you:

- Revisit on areas of concern on certain sections of MPERS
- Explain concepts behind fair value
- Review of lessons from MFRSs
- Understand the requirements under Malaysian Valuation Standards
- Introduce and explain the various valuation techniques that are typically applied
- Explain application of fair value in MPERS

METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

WHO SHOULD ATTEND

- Directors
- Partners
- Senior Accountants
- Senior Auditors
- Financial Controllers
- Finance Managers
- Accounts Executive

SPEAKER/TRAINER

NG KEAN KOK

Kean Kok is a Chartered Accountant with over 25 years of auditing, accounting and company secretarial experience across various industries. He was previously with an international accounting firm in audit and advisory services. He had also served as a director and company secretary to several small family related firms.

Kean Kok is a member of MIA and had served as a Council Member, as well as in the Financial Reporting Standards Implementation Committee, Financial Statements Review Committee, Public Accountants in Business Committee, Monitoring Committee, and SSM Committee. He is a fellow member of ACCA, UK, a member of ACCA's Global Forum-Corporate Reporting, and was a member of ACCA Malaysia's Technical Committee.

MPERS: Practical Issues and Fair Value Measurements

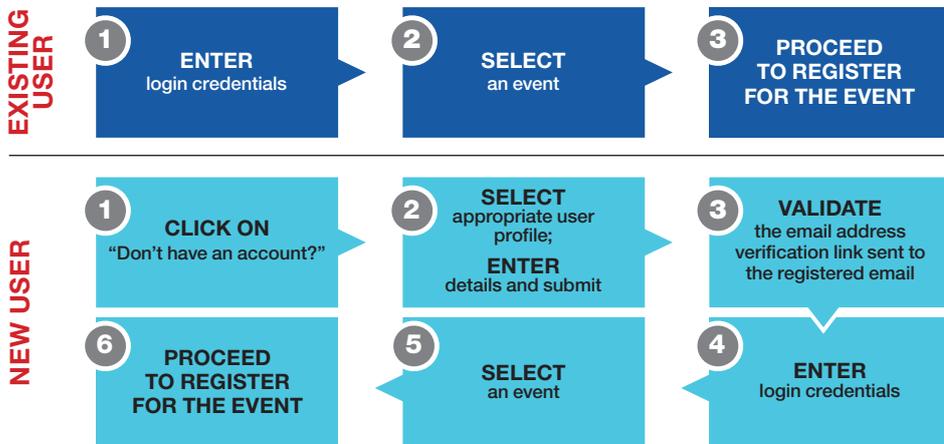
PROGRAMME OUTLINE

8.30 am – 9.00 am	Participants login to join the webinar	12.00 pm – 1.00 pm	Break
9.00 am – 10.30 am	Session 1 <ul style="list-style-type: none"> • Introduction <ul style="list-style-type: none"> > Overview of developments in MPERS > Concerns arising from Companies Act 2016 > Potential effects arising from implementation of Malaysian Business Reporting System 	1.00 pm – 3.00 pm	Session 3 <ul style="list-style-type: none"> • Lessons Regarding Fair Value From MFRS <ul style="list-style-type: none"> > MFRS 13 Fair Value Measurement > Other relevant MFRSs such as: <ul style="list-style-type: none"> – MFRS 9 Financial Instruments – MFRS 140 Investment Properties – MFRS 141 Agriculture • Valuation Standards in Malaysia <ul style="list-style-type: none"> > Malaysian Valuation Standards > Valuation methodologies <ul style="list-style-type: none"> – Market, income, cost approaches > Illustrative examples
10.30 am – 12.00 pm	Session 2 <ul style="list-style-type: none"> • Specific Emphasis of Sections in MPERS <ul style="list-style-type: none"> > Financial Statements Presentation and Notes to Financial Statements > Accounting policies > Management judgements and estimation uncertainties > Financial Instruments: <ul style="list-style-type: none"> – Financial assets and financial liabilities – Valuation – Loans and advances – Other related financial assets and liabilities > Property, Plant & Equipment vs Investment Properties > Intangible Assets: <ul style="list-style-type: none"> – Goodwill and other intangibles other than goodwill > Inventories > Impairment of assets > Interest on borrowings > Revenue recognition > Foreign currency: Functional and Presentation Currency > Related Party Transactions: Enhanced requirements > Agriculture 	3.00 pm – 5.00 pm	Session 4 <ul style="list-style-type: none"> • Applications in MPERS <ul style="list-style-type: none"> > Specific applications in MPERS (e.g. Investment Properties, Financial Instruments, Agriculture etc) > Fair value of assets > Fair value of liabilities > Financial statements presentations > Disclosure requirements > Illustrative examples • Other Considerations <ul style="list-style-type: none"> > Undue cost and effort > Issues for considerations by Accountants and Auditors <ul style="list-style-type: none"> – Including requirements under auditing standards
		5.00 pm	End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

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 WEBINARS

WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
- 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 webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

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 Akuntansi 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 webinar, 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 webinar, 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 webinar or for participants who failed to join the webinar. 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.

METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
 - Remain logged in at least 80% of the time allocated for the webinar,
 - Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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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.

WEBINAR FEES

Member/Member Firm	RM 420*
Non-member	RM 630

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

* This discounted fee (reduced from standard fee of RM520 to RM420) is offered exclusively to MIA Members/Member Firms as part of the Institute's special efforts in supporting members on their CPE.

WEBINAR DETAILS & REGISTRATION

10 October 2025 (Friday)

Session 1 : 9.00 am – 10.30 am
 Session 2 : 10.30 am – 12.00 pm
 Session 3 : 1.00 pm – 3.00 pm
 Session 4 : 3.00 pm – 5.00 pm

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Training Programme No.: 10001100758
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 –Skim Bantuan Latihan Khas
 Type of Training : Remote Online Training (Public)