MALAYSIAN INSTITUTE OF ACCOUNTANTS

STRATEGIC PARTNER:

EY Shape the future with confidence

THIS PROGRAMME IS SUBSIDISED BY CMDF

Terms & Conditions Apply

NEW LATEST PROGRAMME | 8 CPE HOURS GAINED | HRD CORP CLAIMABLE | RECOGNISED FOR AUDIT APPROVAL RENEWAL



Understanding MFRS 18: Presentation and Disclosure in Financial Statements for Accounting and Finance Professionals

25 September 2026 (Friday), 9.00am – 5.00pm, Concorde Hotel Kuala Lumpur
16 November 2026 (Monday), 9.00am – 5.00pm, Concorde Hotel Kuala Lumpur

OBJECTIVES

This programme seeks to help you:

- Understand the core principles and conceptual foundations underpinning MFRS 18
- Apply the new presentation structure, including operating, investing, and financing categories
- Identify, construct, and disclose Management-Defined Performance Measures (MPMs) that meet regulatory requirements
- Design entity-specific disclosures that comply with enhanced aggregation and disaggregation principles
- Strengthen the transparency, comparability, and usefulness of financial performance reporting

WHO SHOULD ATTEND

- CFOs, Finance Managers & Senior Executives
- Accountants & Auditors
- Regulators & Academicians
- Analysts & Investor Relations Professionals
- Audit Committee Members

METHODOLOGY

Interactive and practical learning through instructor-led presentations, real-life illustrations and industry-specific examples, hands-on working exercises, scenario-based case discussions, Q&A and peer-sharing sessions.

MFRS 18 represents one of the most significant shifts in financial reporting in recent years. The standard redefines how entities present financial performance, restructures key subtotals, introduces new category definitions, and elevates the expectations for transparency, clarity, and consistency across financial statements.

This programme provides a practical, example-driven, and highly contextualised walkthrough of the new requirements. Participants will explore the redesigned Statement of Profit or Loss, understand the operating–investing–financing categorisation, learn how to develop and present Management-Defined Performance Measures (MPMs) and gain insight into the enhanced aggregation, disaggregation, and disclosure expectations.

Real-life, industry-specific scenarios will be used throughout, enabling participants to apply the requirements confidently and prepare their organisations for a smooth, high-quality transition to MFRS 18.



Understanding MFRS 18: Presentation and Disclosure in Financial Statements for Accounting and Finance Professionals

FACILITATORS



HARUN KANNAN RAJAGOPAL

Harun is a Partner of Financial Accounting Advisory Services (FAAS) at Ernst & Young Consulting Sdn Bhd. He has over two decades of experience advising public listed companies, multinational groups, and domestic corporates across diverse sectors, with deep specialisation in the insurance and takaful industries.

He is a recognised speaker on financial reporting transformation and has led numerous national and regional training programmes on MFRS 17, MFRS 9 and narrative reporting frameworks. His current focus includes guiding organisations through the transition to MFRS 18 by redesigning financial statement presentation, enhancing disclosure quality, and strengthening governance over performance reporting.

Harun works closely with boards, audit committees and senior finance leadership on implementation strategy, alignment with regulatory expectations and improving transparency, comparability, and insights for users.



KIM KOK MUN

Kok Mun is Director of Financial Accounting Advisory Services (FAAS) at Ernst & Young Consulting Sdn. Bhd. He has over 18 years of experience in audit and accounting advisory services with a primary focus on financial institutions.

His recent experience in implementing new accounting standards across diverse regions, including Malaysia, Indonesia, Sri Lanka, Cambodia, and Laos, has firmly established him as a trusted strategic facilitator.

He is also a passionate advocate for finance transformation and building robust resource capabilities to future-proof organisations against regulatory and technological changes.

PROGRAMME OUTLINE

8.30 am – 9.00 am	Registration and Welcome Refreshments
9.00 am – 10.30 am	SESSION 1 • Overview of MFRS 18 > Why MFRS 18 matters and what changes most for preparers and users of financial statements > Purpose, scope, and objective of the standard > What MFRS 18 replaces and key differences > Effective date and retrospective transition requirements • New Categories & Required Subtotals (Part 1) > Introduction to the Statement of Financial Performance under MFRS 18 > Understanding the Operating, Investing, Financing, Income Tax, and Discontinued Operations categories > New mandatory subtotals, including Operating Profit and Profit Before Financing & Income Tax
10.30 am – 11.00 am	Morning Refreshments and Networking
11.00 am – 12.30 pm	SESSION 2 • New Categories & Required Subtotals (Part 2) > How the new categories apply across different industries (manufacturing, property, financial services, etc.) > Illustrative examples and common classification scenarios > Evaluating “main business activities” and its impact on presentation • Classification of Specific Income & Expenses > Applying category rules to: – Foreign exchange gains/losses – Derivatives and hedging results – Hybrid contracts and embedded derivatives under MFRS 9 – Derecognition and reclassification impacts
12.30 pm – 1.30 pm	Networking Lunch
1.30 pm – 3.00 pm	SESSION 3 • Management-Defined Performance Measures (MPMs) > What qualifies as an MPM and how it differs from other performance metrics > Single-note disclosure requirement: label, definition, reconciliation, tax effects, comparatives > Case examples from different industries (banking, insurance, manufacturing, property) • Aggregation & Disaggregation > Principles for identifying when separate line items are required > Disaggregation by nature vs function > Improving clarity through informative labelling > Avoiding excessive “other” or “miscellaneous” categories • Consequential Amendments to Other MFRSs > Overview of key changes to MFRS 107, 133, 134, 108, MFRS 7, and others > Cash flow statement changes and reduced optionality for interest and dividends > Interaction with industry-specific standards
3.00 pm – 3.30 pm	Afternoon Refreshments and Networking
3.30 pm – 5.00 pm	SESSION 4 • Implementation Considerations > Transition requirements and comparative restatement > Policy decisions and documentation expectations > System, process, and chart-of-account implications > Common pitfalls observed during early adoption • Interactive Quiz: Engaging knowledge check and evaluation of key concepts • Wrap-Up & Closing: Summary of key takeaways,open discussion, and final Q&A
5.00 pm	End of Programme

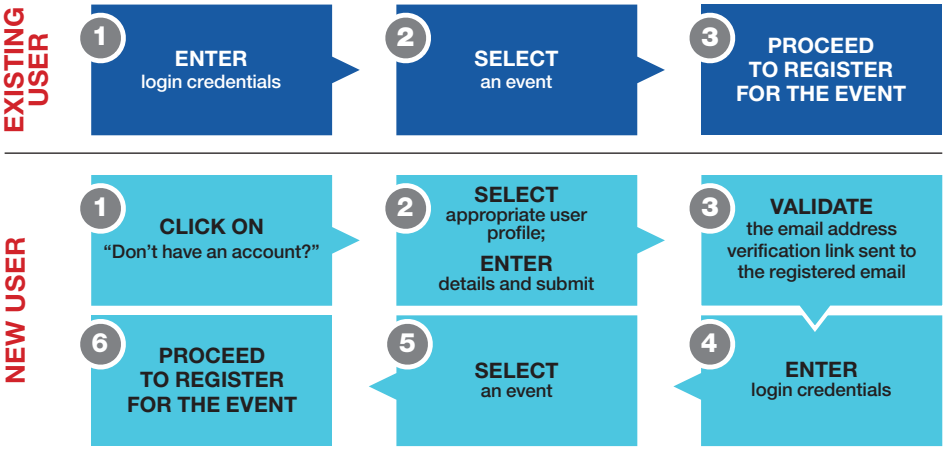
Understanding MFRS 18: Presentation and Disclosure in Financial Statements for Accounting and Finance Professionals

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.
- 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.

PROGRAMME FEES

	Standard Fee	CMDF Subsidised Fee
Member/Member Firm	RM 800	RM 330
Non Member	RM 950	RM 480

NOTE: The CMDF subsidised fee is eligible to staff of Public Listed Companies which are not among the top 100 companies by market capitalisation, and employees of audit firms registered with the AOB with not more than 12 audit partners.

Subsidised fee is limited to 3 participants per company.

Please complete and submit the MIA–CMDF Subsidised Programme Registration Form in the following page.

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

PROGRAMME DETAILS & REGISTRATION

HRDC Training Programme No.: 10001744128

☐ **25 September 2026 (Friday), 9.00am–5.00pm**
Concorde Hotel Kuala Lumpur

Contact : Rani
Tel : 03 2722 9106
Fax : 03 2722 9009
Email : sp@mia.org.my

☐ **16 November 2026 (Monday), 9.00am–5.00pm**
Concorde Hotel Kuala Lumpur

Contact : Suhailah
Tel : 03 2722 9195
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

MIA–CMDF SUBSIDISED PROGRAMME REGISTRATION FORM

Please ☑ the appropriate checkboxes.

Please submit registration for only one programme per registration form. You may make as many copies of the registration form as necessary.

PARTICIPANTS' DETAILS

Participant 1 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

*☐ Member *☐ Non-member Membership No.:

Participant 2 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

*☐ Member *☐ Non-member Membership No.:

Participant 3 Full name as per I/C (Dato' / Datin / Dr / Mr / Mrs / Ms):

Designation: Email:

*☐ Member *☐ Non-member Membership No.:

ORGANISATION'S DETAILS

Organisation:

Industry: Contact Person:

Address:

Email: Tel: Fax:

APPLICATION & DECLARATION

I/We hereby declare and confirm that our organisation/firm falls under one of the categories below:

☐ Public Listed Company but not among the top 100 companies by market capitalisation

☐ Auditors registered with Audit Oversight Board (AOB) and have no more than twelve (12) audit partners

I/We further declare and confirm that the information given in this form is correct and accurate to the best of my/our knowledge. I/We also agree that Malaysian Institute of Accountants (MIA) shall have the absolute discretion to reject the registration and/or application, if any of the information provided in this form is subsequently discovered to be untrue or inaccurate.

I/We hereby agree to give MIA, my/our consent pursuant to Personal Data Protection Act 2010 to collect, use, disclose, process and store my/our personal information for the purpose of this registration and application.

Name:

Position:

Signature:

Date: Company Stamp:

PAYMENT BY CREDIT CARD

☐ Visa ☐ Master

Cardholder's Name:

Card No.: | | | | | | | | | | | | | | | | |

Expiry Date:

I Authorise Payment of RM:

Date: Cardholder's Signature:

PROGRAMME DETAILS

Programme Title:

Date :

PROGRAMME FEE

	CMDF Subsidised Fee	PARTICIPANT (Please tick category)		
		1	2	3
Member/Member Firm	RM 330			
Non Member	RM 480			

NOTE: The CMDF subsidised fee is eligible to staff of Public Listed Companies which are not among the top 100 companies by market capitalisation, and employees of audit firms registered with the AOB with not more than 12 audit partners.

Subsidised fee is limited to 3 participants per company.

Please complete and submit the MIA–CMDF Subsidised Programme Registration Form to MIA.

ENQUIRIES AND REGISTRATION

Head Office

Tel : 03 2722 9000
Fax : 03 2722 9009
Email : pd@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

IMPORTANT NOTE:

Registration is on a first-come-first-served basis. Only fully completed registration form will be processed.

TERMS & CONDITIONS

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 Proforma 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 webinar.
- The Access Link is unique and should not be forwarded/shared with others.

CANCELLATION

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

- 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 registration will also be liable for 20% administrative charge.
- Written cancellation received on the day of the webinar or failed to join the webinar, no refund will be made. Unpaid registration will also be liable for full payment of the registration fee.
- Replacement of participant is not allowed.

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, a pre and/or post course material 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.
- For selected webinars, participants will be issued with an e-certificate upon full attendance and submission of the feedback stating the benefits achieved (where applicable), and CPE credit hours for MIA members will be credited into the MIA Member Services Portal within 2 weeks of the webinar.
- The e-certificate and CPE credit hours will not be awarded if participants remain logged in less than 80% of the time allocated for the webinar.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

COPYRIGHT

- No part of the e-material may be reproduced in any form, stored in a retrieval system, transmitted by any means electronically or mechanically, photocopied, or recorded, without the prior permission of the author or the Malaysian Institute of Accountants (MIA).

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), 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.