



## MALAYSIAN PRIVATE REPORTING STANDARDS (MPERS) - UPDATES AND APPLICATION OF MPERS

HRD CORP Scheme & Training Programme  
No.: HRD Corp Claimable Courses - Skim Bantuan Latihan Khas & 10001307798

\* Recognised for Audit Approval Renewal



**April 7 & 8, 2026**  
(Tuesday & Wednesday)  
09:00 a.m. – 05:00 p.m.



**Hotel In KL**



**Total CPD Hours:**  
16 hours



### Registration Fee:

MICPA & CAANZ Members /  
Approved Training Employer (ATE):

**RM920.00**

Non-Members:

**RM1100.00**

*\*due to e-invoicing, once the billing information have been chosen, NO FURTHER CHANGES WILL BE PERMITTED*

### Disclaimer:

MICPA reserves the right to:

- Change the agenda or any relevant details without notice;
- Cancel the event due to any unforeseen circumstances; and
- Close the registration should the participant number exceeds capacity

## INTRODUCTION

The Malaysian Private Entities Reporting Standard (MPERS) was effective January 1st, 2016. Only entities that meet the definition of private entities are eligible to apply MPERS.

MPERS is word for word IFRS for SMEs. In September 2022 IASB issued the Third Edition of the IFRS for SMEs Accounting Standard. The proposed amendments will be based on full IFRS Accounting Standards with modifications to reflect the needs of users of SMEs' financial statements.

## TRAINING OBJECTIVE

The speaker will approach this session to better understand the application of MPERS based on the measurement principles and illustrative examples.

## PROGRAMME OUTLINE

09:00 a.m. – 05:00 p.m.

### Day 1

- Registration
- Overview of The Third Exposure Draft
- Highlights of 2017 Amendments
- Purpose of The IFRS For Smes
- Differences Between Mpers and IFRS For SMEs
- Sectional Overview
- Concepts and Pervasive Principles
- Financial Statement Presentation
  1. Statement of Financial Position
  2. Statement of Comprehensive Income and Income Statement
  3. Statement of Changes In Equity And Statement of Income And Retained Earnings
  4. Statement of Cash Flows
  5. Notes to The Financial Statements
  6. Accounting Policies, Estimates and Errors
- Income Statement
  1. Revenue
  2. Foreign Currency
  3. Related Party Disclosures
  4. Income Tax

### Day 2

- Assets
  1. Provisions and Contingencies
  2. Employee Benefits
  3. Share-based Payment
- Liabilities and Equity
  1. Business Combinations and Goodwill
  2. Investments in Associates
  3. Investments in Joint Ventures
- Group Accounting
  1. Basic Financial Instruments
  2. Government Grants
  3. Specialised Activities
- End of Session

## SPEAKER'S PROFILE

**Ms Oh Ai Sim**, is currently a freelance trainer focusing on IFRS/MFRS and International Auditing Standards (ISAs) and IFRS for SMEs/MPERS courses. Ms Oh conducts public courses and in-house courses for corporates and practitioners. She also conducts lectures professional examinations. Ms. Oh is a member of MIA and MICPA. She previously spent over 20 years with a big four accounting firm in Malaysia where she was attached to the audit department.

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<https://tinyurl.com/55mtjptx>