

7 CPE HOURS
GAINEDFOR MAFA
MEMBER FIRMS
ONLY

SEMINAR TOPIC : RECAP AND OVERVIEW OF KEY MPERS SECTIONS
 FACILITATOR : DR RAMESH RUBEN LOUIS
 DATE : 29TH JULY 2025
 DAY : TUESDAY
 VENUE : ZOOM CHAT ROOM
 TIME : 9.00AM – 5.00PM
 FEE : RM200 PER PERSON

INTRODUCTION

The Malaysian Accounting Standards Board (“MASB”) has, on 14 February 2014, issued a new financial reporting framework for private entities, namely the Malaysian Private Entities Reporting Standard (“MPERS”). All private entities shall apply the MPERS for its financial statements with reporting periods beginning on or after 1 January 2016. An earlier application is permitted. Private entities are those non-public interest entities, such as non-listed companies. The MPERS is closely aligned with IFRS for SMEs issued by the International Accounting Standards Board (“IASB”) in July 2009. The 2015 Amendments were effective for its financial statements with reporting periods beginning on or after 1 January 2017.

LEARNING OBJECTIVES

This program will provide participants with an overview/recap of the key requirements of MPERS.

METHODOLOGY

Lectures supported with some illustrations.

WHO SHOULD ATTEND

Finance Professionals, Auditors and those who wish to get an understanding and application of the requirements of MPERS.

WEBINAR OUTLINE

MODULE 1

- Financial statement presentation
- Statement of financial position
- Statement of comprehensive income
- Statement of changes in equity
- Statement of cash flows
- Consolidated and separate financial statements
- Accounting policies, estimates and errors
- Inventories
- Investments in associates
- Investments in joint ventures
- Investment property

1.00pm – 2.00pm (lunch)

MODULE 2

- Property, plant & equipment
- Impairment of assets
- Basic financial instruments
- Other financial instruments issues
- Business combinations and goodwill
- Intangible Assets
- Leases
- Revenue
- Borrowing costs
- Foreign currency translation
- Specialised Activities

FACILITATOR'S PROFILE



Dr Ramesh Ruben Louis has close to 25 years of working experience. He is a fellow of ACCA, a member of the Malaysian Institute of Accountants, the Malaysian Institute of Certified Public Accountants, a chartered member of The Institute of Internal Auditors, as well as a Certified Financial Planner. He started his career in Arthur Andersen, and subsequently moved over to BDO. He also has experience in corporate finance whilst attached to Southern Investment Bank Berhad. He was also the Executive Director of Training for Morison AAC in Malaysia for several years. Ramesh was instrumental in pioneering the first of its kind, an online resource portal for public practitioners in Malaysia in 2008. He is currently the Principal Trainer for MyLearning Training Resources and also provides consulting and advisory services for businesses and public practices in accounting, auditing, corporate finance and risk management across Asia Pacific, including Singapore, Hong Kong, Brunei and Cambodia.

His experience in accounting, auditing and risk management ranges from large public listed companies to multinational corporations, government agencies as well as SME's in a spectrum of industries including plantation, property development, manufacturing, trading, IT, shipping, retailing, etc. Besides that, Ramesh also has hands-on experience in other corporate exercises such as due diligence, IPO's, issuance of bonds, corporate & debt restructuring and investigative audit.

His training and advisory experience includes topics on Internal & Statutory Auditing, Public Sector/Government Audits, Value-for-Money Audits, ISQC 1, Risk Management & Internal Controls, Review and Assurance Engagements such as Financial Due Diligence, Forecasts & Projections, Forensic & Fraud Accounting/Auditing, as well as practical application of International Financial Reporting Standards ("IFRS"), Reporting Standards for SMEs (MPERS/PERS) and public sector accounting (MPSAS). He has facilitated training and provided advisory for public accountants across Asia Pacific, multinationals such as Ericsson, TNB Group, Petronas Group, CIMB Bank, YTL Hotels and public sector institutions such as RISDA, KTMB, the Auditor General's Department of Malaysia and Brunei, Perbadanan Tabung Pendidikan Tinggi Negara (PTPTN), Accountant General Department of Malaysia, Lembaga Tabung Angkatan Tentera (LTAT), as well as the Ministry of Defence and Ministry of Primary Resources & Industries of Brunei. Ramesh is a certified trainer by the Human Resource Development Fund (HRDF), Ministry of Human Resources Malaysia. He holds an MBA from the University of Strathclyde, United Kingdom, graduating with a distinction. Ramesh was also an adjudicator for the Sarawak Chamber of Commerce Annual Corporate Report Awards. He obtained his doctorate (PhD) from the University of Malaya, where his research was on Audit Quality.

REGISTRATION FORM



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PARTICIPANT’S CONTACT DETAILS (please include a list for group registrations)

Participant full name as per I/C (Dato’ /Datin /Dr /Mr /Mrs /Ms): _____ Designation: _____
I/C: _____ Email: _____ Mobile No: _____

ORGANISATION’S DETAILS

Organization: _____
Industry: _____ Contact Person/Designation: _____
Address: _____
Email: _____ Tel: _____

PAYMENT DETAILS

Online payment to MAFA **Maybank Account No. 5142 71630 773 ‘ PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA’** (please email bank-in-slip to admin@mafa.org.my) or by Cheque:
Bank & Cheque No.: _____ Amount RM: _____

FOR REGISTRATION: PLEASE FILL UP THE REGISTRATION FORM AND EMAIL TO admin@mafa.org.my TOGETHER WITH THE PAYMENT.

Contact : Ms Rose Ramli Tel : 017-203 4925
Address : Suite 1602, 16th Floor, Wisma Lim Foo Yong, 86 Jalan Raja Chulan, 50200 Kuala Lumpur.
www.mafa.org.my

TERMS & CONDITIONS

PROGRAMME FEES

- ❖ Fee is payable to PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA.
- ❖ Fee include programme materials.
- ❖ Full payment upon completion of registration. Otherwise, registration will be deemed unsuccessful.
- ❖ Admittance may be denied upon failure to make full Payment as per the above requirement

CERTIFICATE OF ATTENDANCE AND CPE HOURS :

- ❖ Participants will only be entitled to the CPE credit hours upon attending the entire duration of the programme. CPE credit hours will not be accorded for partial attendance.
- ❖ Upon full attendance of the programme, participants will be issued e-Certificate of Attendance after completion of the event.

CANCELLATION

NO REFUNDS WILL BE MADE BUT REGISTERED PARTICIPANTS MAY NOMINATE ANOTHER STAFF OF A MEMBER FIRM IN THEIR PLACE.

DATA PROTECTION :

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

DISCLAIMER :

The Organiser reserves the right to change the facilitator, date(s) and to cancel the programme should circumstances beyond its control arise. The Organiser shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. All fees paid shall be refunded in full if you are not agreeable to any such changes.

REPLACEMENTS :

Please note replacements are acceptable and CPE points will be allocated to the designated attendee.

RECORDING :

Video / Sound recording is strictly prohibited.