

# MBRS 2.0 FOR PREPARERS OF FINANCIAL STATEMENTS FOR SINGLE AND CONSOLIDATED ENTITIES ADOPTING MPERS FRAMEWORK



Merdeka 118, Kuala Lumpur

## COURSE INTRODUCTION

The Malaysian Private Entities Reporting Standard (MPERS) is a comprehensive, self-contained standard that covers all the relevant areas of financial reporting including the presentation of financial statements by private entities.

Whereas, Suruhanjaya Syarikat Malaysia (SSM) has introduced the digital submission platform known as the Malaysian Business Reporting System (MBRS), based on the XBRL format, to allow for the annual submission of Financial Statements and Reports (FS). The guiding principles behind the financial and the non-financial scopes under the enhanced MBRS 2.0 are based on the Companies Act 1965, Companies Act 2016, Malaysian Private Entities Reporting Standards (MPERS), and Malaysian Financial Reporting Standards (MFRS).

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## COURSE OBJECTIVES

The objectives of this 2-day programme are to provide a hands-on practical approach to acquiring knowledge on the presentation of financial statements using MPERS for single as well as consolidated entities and to map the financial statements to the respective MBRS 2.0 templates to meet the MBRS reporting requirements.

Information on the latest version of MBRS and the MBRS Preparation Tool (mTool) can be accessed for free at <https://www.ssm.com.my/Pages/Services/Other-Service/MBRS.aspx>.

## LEARNING OUTCOMES

By attending this programme, the participants will be able to:

1. Understand the core concepts of MPERS and the MBRS 2.0 submission framework.
2. Apply MPERS in preparing and presentation of financial statements for single and consolidated entities.
3. Map MPERS-compliant financial statements to MBRS 2.0 templates using practical hands-on exercises.

## WHO SHOULD ATTEND

- Accounts executives
- Chartered accountants
- Internal and external auditors
- Company secretaries
- Accounts & finance managers
- Chief finance officers / finance directors
- Academicians
- Company directors
- Business owners
- Anyone involved in the preparation, review and submission of financial statements under MBRS 2.0

## COURSE CONTENTS

1. Overview of MPERS and MBRS 2.0:
  - Introduction to MPERS; and
  - Overview of the MBRS 2.0 filing requirements and updates.
2. MPERS - Compliant Financial Statement Presentation:
  - Fair presentation;
  - Compliance with the MPERS;
  - Going concern;
  - Frequency of reporting;
  - Consistency of presentation;
  - Comparative information;
  - Materiality and aggregation;
  - Complete set of financial statements;
  - Identification of the financial statements; and
  - Presentation of information not required by this Standard.
3. Components of Financial Statements for MBRS Preparation Tool (mTool):
  - (a) Statements
    - Statement of Financial Position & Sub-Classification of assets, liabilities, and equity;
    - Statement of Profit or Loss & Analysis of Profit or Loss;
    - Statement of Comprehensive Income – Net of Tax;
    - Statement of Cash Flows; and
    - Statement of Changes in Equity.
  - (b) Notes
    - Corporate information;
    - Summary of material accounting policies;
    - List of notes;
    - Issued capital; and
    - Related party transactions.
4. Hands-on practical session on mapping of audited financial statements of a single entity adopting MPERS to the MBRS 2.0 templates.
5. Generate Review Copy of MBRS 2.0 templates.
6. Validation and generation of XBRL file (Zip file).
7. Discussion on issues and common errors on single entity case company.
8. Hands-on practical session on mapping of audited financial statements of a consolidated entity adopting MPERS to the MBRS 2.0 templates.
9. Q&A session.

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## ABOUT THE TRAINER

**Dr. Yee Hun Leek** has over 30 years of experience, including at KPMG Malaysia, in audit, tax, accounting, company secretarial and consultancy services. He has conducted public and in-house training for listed companies, multinational companies, banks, universities, HRDC approved training providers, associations, the Malaysian Institute of Accountants (MIA), ACCA Malaysia, Institute of Corporate Directors Malaysia (ICDM), Malaysian Institute of Chartered Secretaries and Administrators (MAICSA), CCH / Walters Kluwer (Malaysia), CPA Australia, Association of Malay Chartered Accountants Firms (AMCAF), government bodies, accounting and tax firms; and non-profitable organisations. He has also been invited as moderator and panelist for various conferences and forums.

Dr. Yee is a Human Resources Development Corporation (HRDC) Accredited Trainer and a Suruhanjaya Syarikat Malaysia (SSM) Certified Trainer for Malaysian Business Reporting System (MBRS).

He is the author of the book entitled "GST Implementation & Readiness Assessment – A Quick Business Guide & Checklist", published in March 2015, that provides the readers with a firm grasp of the mechanism, key concepts and issues related to Malaysian GST and the Chief Editor of the "English-Chinese Dictionary of Accounting & GST Terms" with Pinyin Pronunciation published in January 2018.

## ADMINISTRATIVE DETAILS



Classroom

<b>Date</b>	21 - 22 April 2026 22 - 23 September 2026	
<b>Venue</b>	Menara SSM@Sentral, Kuala Lumpur	
<b>Time</b>	09.00 am – 05.00pm	
<b>Training Methodology</b>	Lecture supported with presentation slides, hands-on and Q&A session	
<b>Fee</b>	RM1,100.00	Standard
	RM900.00	Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
<b>SSM CPE Points</b>	16 points	

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## HOW TO REGISTER?

### STEP 1

Strictly via online registration at [www.ssm4u.com.my/ecomtrac](http://www.ssm4u.com.my/ecomtrac)

### STEP 2

#### NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

#### EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

### STEP 3

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.



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## TERMS & CONDITIONS FOR TRAINING PROGRAMMES

### PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

### PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC ([www.ssm4u.com.my/ecomtrac](http://www.ssm4u.com.my/ecomtrac)). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

### CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

### LIVE WEBINAR TRAINING

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

### E-LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

### CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day. Any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc will incur a fee of RM30.00 for reissuance.

### CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

### TRANSFER

Transfer of registration fee to another training programme is not allowed.

### PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at [comtrac@ssm.com.my](mailto:comtrac@ssm.com.my).

### HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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### EXCLUSION OF LIABILITY

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### DISCLAIMER

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