SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

MBRS
Malaysian Business Reporting System

2026
SSM TRAINING

PRACTICAL REVIEW AND MAPPING OF SINGLE ENTITY'S FINANCIAL STATEMENTS ADOPTING THE MPERS FRAMEWORK TO COMPLY WITH MBRS 2.0 REQUIREMENTS

COURSE INTRODUCTION

This intensive one-day programme provides a practical and structured approach to reviewing financial statements and accurately mapping them to the MBRS 2.0 templates for single entity applying MPERS framework. Participants will learn how to interpret MBRS requirements, align disclosures with MPERS, resolve discrepancies between financial statements and mTool templates, and perform validation checks to ensure complete and compliant submissions.

The training emphasises hands-on exercises, practical mapping techniques, and reviewer-level quality checks essential for accurate MBRS filing.

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-Services/MBRS.aspx.

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COURSE OBJECTIVES

- Review and interpret financial statements and reports adopting MPERS to identify all components required for accurate MBRS 2.0 submission.
- Perform line-item mapping of the financial statements and reports with the accompanying notes to the MBRS templates using practical and hands-on approach.
- Validate and finalise MBRS submissions by identifying inconsistencies, resolving mapping errors, and ensuring compliance before generating the XBRL file.

LEARNING OUTCOMES

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

1. Analyse and interpret financial statements and reports adopting MPERS to identify all disclosures and data required for MBRS 2.0 reporting.
2. Apply accurate and consistent mapping techniques to transfer financial statements and reports information into the correct MBRS 2.0 templates.
3. Perform reviewer-level quality checks and validation procedures to ensure the MBRS submission is complete, compliant, and free from mapping errors.

WHO SHOULD ATTEND

- Accounts Executives.
- Chartered Accountants.
- Internal and external auditors.
- Tax agents.
- Company secretaries.
- Accounts & Finance Managers.
- Chief Finance Officers / Finance Directors.
- Academician.
- Company and Independent Directors.
- Business owners.
- Anyone involved in the preparation, review and submission of financial statements under MBRS 2.0.

COURSE CONTENTS

1. MBRS 2.0: Reviewer Focused Overview
   - Role of auditors vs preparers vs reviewers in MBRS submissions.
   - The reviewer's perspective: accuracy, completeness, cross-referencing, and consistency.
2. Understanding and Interpretation of Financial Statements and the Reports adopting MPERS
   - Directors' report;
   - Statement of financial position;
   - Statement of comprehensive income;
   - Statement of changes in equity;
   - Statement of cash flows;
   - Notes to the financial statements;
   - Statement by directors;
   - Statutory declaration; and
   - Independent auditors' report to the member.
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 to review and map financial statements and reports 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.
8. 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

Date	02 March 2026 11 June 2026 28 July 2026 10 September 2026 03 December 2026	
Venue	Virtual platform	
Time	09.00 am – 05.00pm	
Training Methodology	Lecture supported with presentation slides, hands-on and Q&A session	
Fee	RM550.00	Standard
	RM450.00	Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points	

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HOW TO REGISTER?

STEP 1

Strictly via online registration at **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). 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.

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

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants dues to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

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All information contained in the brochure is correct and accurate at the time of publication.