



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA  
(Agensi di bawah KPDNHEP)

# MBRS

Malaysian Business Reporting System

- INTRODUCTION TO MBRS
- MBRS FOR PREPARERS – FINANCIAL STATEMENTS



# INTRODUCTION TO MBRS

## COURSE INTRODUCTION

On 27 September 2018, the Suruhanjaya Syarikat Malaysia (SSM) launched the **Malaysian Business Reporting System** or its acronym, MBRS. MBRS refers to the submission platform based on the eXtensible Business Reporting Language (XBRL) format.

MBRS allows for the submission of:

- i. Annual Returns (AR);
- ii. Financial Statements and Reports (FS); and
- iii. Exemption Applications (EA) related to the FS and AR.

The guiding principles behind the financial and the non-financial scopes for MBRS are based on the Companies Act 2016, Malaysian Private Entities Reporting Standards (MPERS) and Malaysian Financial Reporting Standards (MFRS).

The mandatory submission of annual returns, certificate for private exempt company and unaudited financial statements to SSM was implemented in phases and by zones from November 2018.

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

## COURSE OBJECTIVES

This 1-day course aims to provide participants with an in-depth understanding of XBRL format and MBRS platform for the purpose of compliance with the requirements contained in the Companies Act 2016. Participants will gain working knowledge on the MBRS filing requirements and how to optimize the use of the mTool to ensure smooth submission of annual returns and financial statements.

## LEARNING OUTCOME

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

- Have an overview of the MBRS filing requirements.
- Get started with the preparation tool (mTool).
- Submit AR via mPortal.
- Get an overview of MBRS Financial Statements.

## COURSE CONTENTS

Concept and significance of corporate ethics and integrity as well as:

1. What is XBRL and how does it work?
2. Introduction to Malaysian Business Reporting System (MBRS).
3. Components of MBRS:
  - SSM Taxonomy (SSMxT).
  - MBRS Preparation Tool (mTool).
  - MBRS Portal (mPortal).
4. Compulsory SSM digital signature registration.
5. Submission workflow:
  - Annual Returns and exemption applications.
  - Financial Statements and key financial indicators.
6. Install and getting started with the preparation tool.
7. Introduction to SSMxT.
8. Preparing and filing MBRS Annual Returns.

## WHO SHOULD ATTEND

- Company Secretaries.
- Directors.
- Accountants.
- Auditors.
- Finance Professionals.
- Business Owners.
- Anyone interested to learn about MBRS.

## ABOUT THE TRAINERS

SSM Trainer and / or SSM Associate Trainer.



Join us in  
learning about MBRS  
& Annual Returns  
submission via MBRS  
platform

## ADMINISTRATIVE DETAILS

DATE	VENUE	EVENT CODE
15 January 2019	The Light Hotel, Seberang Jaya, Penang	MBRS/PG/19/005
24 January 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/010
19 February 2019	RH Hotel, Sibul, Sarawak	MBRS/SB/19/015
05 March 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/020
12 March 2019	Promenade Hotel, Tawau, Sabah	MBRS/TW/19/024
03 April 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/030
02 July 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/051
09 October 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/082

**Time** 9:00 am - 5:00 pm

**Training Methodology** Lecture supported with presentation slides & Q&A session

**Fee** **RM400.00**

**CPE points** 8 points

*Fee inclusive of certificate of attendance, seminar materials and refreshments.*



*Laptop is not compulsory for this seminar. To facilitate easier learning, participants are encouraged to bring their own laptops with MBRS preparation tools (mTool) installed. Ensure laptop **battery is fully charged** and bring **external battery**.*



# MBRS FOR PREPARERS – FINANCIAL STATEMENTS

## COURSE INTRODUCTION

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

## COURSE OBJECTIVES

This 2-day course is specially designed to provide preparers with an in-depth understanding and knowledge in using the MBRS preparation tool (mTool) for **submission of Financial Statements (FS) and Key Financial Indicators (KFI)** to SSM. In this course, participants will be guided with a practical session on preparation of a set of financial statements on MBRS.

## LEARNING OUTCOME

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

- Acquire first-hand knowledge and hands-on training on MBRS FS.
- Get started with the preparation tool (mTool).
- Navigate the SSMxT.
- Fill submission document for FS and KFI.
- Generate and submit XBRL file to SSM.

## COURSE CONTENTS

1. Overview on what is XBRL and MBRS.
2. SSM Taxonomy (SSMxT) and its use.
3. MBRS filing requirements.
4. Exemption Application (EA) taxonomy.
5. Getting started – Creation of XBRL instance document and fill scoping questions.
6. How to fill submission document for FS and KFI?
7. Validation and rectification of errors.
8. Generation and submission of XBRL file to SSM.
9. Functions and features of MBRS preparation tool.
10. Hands-on training using mTool for financial statement.

## WHO SHOULD ATTEND

- Financial statements preparers.
- Accountants.
- Finance professionals.
- Anyone involved in the submission of FS under MBRS.

## ABOUT THE TRAINERS

SSM Associate Trainers.

## PRE-REQUISITES FOR PARTICIPANTS

1. Have attended the seminar on 'Introduction to MBRS'.
2. Proficiency in Microsoft Office Excel skills.
3. Proficiency in statutory financial reporting.

## PARTICIPANTS ARE REQUIRED TO BRING THE FOLLOWING:

1. Laptop with the MBRS Preparation Tool (mTool) installed. Go to <http://www.ssm.com.my/Pages/Services/Other-Services/MBRS.aspx> to download the mTool.
2. Calculator.



**Register Now!**  
Training on preparing  
MBRS Financial  
Statements

## ADMINISTRATIVE DETAILS

DATE	VENUE	EVENT CODE
07-08 January 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/002
16-17 January 2019	The Light Hotel, Seberang Jaya, Penang	MBRS/PG/19/007
20-21 February 2019	RH Hotel, Sibu, Sarawak	MBRS/SB/19/016
25-26 February 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/018
06-07 March 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/022
26-27 March 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/029
10-11 April 2019	Puteri Pacific Hotel, Johor Bahru	MBRS/JB/19/035
23-24 April 2019	Melaka	MBRS/MLK/19/043
29-30 April 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/044
15-16 May 2019	Kota Kinabalu, Sabah	MBRS/KK/19/046
18-19 June 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/047
03-04 July 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/056
07-08 August 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/062
27-28 August 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/069
18-19 September 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/072
02-03 October 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/080
16-17 October 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/087
05-06 November 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/093
19-20 November 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/098
03-04 December 2019	Menara SSM @ Sentral, Kuala Lumpur	MBRS/KL/19/099

**Time** 9:00 am - 5:00 pm

**Training Methodology** Lecture supported with presentation slides, hands-on and Q&A session

**Fee** **RM800.00**

**CPE points** 16 points

*Fee inclusive of certificate of attendance, seminar materials and refreshment.*



Use one form for each participant. Print or type clearly. This form can be downloaded from SSM's website at [www.ssm.com.my](http://www.ssm.com.my). Kindly make copies if more forms are needed.

Please register me for the below programme:

DATE	EVENT CODE	PROGRAMME

### PARTICIPANT DETAILS: *(All details must be completed)*

Name \_\_\_\_\_

I/C No. \_\_\_\_\_ Licensed Secretary No. \_\_\_\_\_

Prescribed Body Name & Membership No. \_\_\_\_\_

Designation \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

Office Tel. No. \_\_\_\_\_ Fax No. \_\_\_\_\_ Mobile No. \_\_\_\_\_

Email Address \_\_\_\_\_  
*(Please provide your e-mail address as registration confirmation is sent to you via e-mail.)*

Tax Invoice to be issued in the name of \_\_\_\_\_

Name of HR personnel \_\_\_\_\_ Tel. No. \_\_\_\_\_

Vegetarian Meal     Other Diet \_\_\_\_\_

Payment by cheque no. \_\_\_\_\_ amount RM \_\_\_\_\_

### PAYMENT TERMS

- Fee is payable to **SURUHANJAYA SYARIKAT MALAYSIA**.
- Payment can be made in cash, cheque, bank draft, credit card, postal order or money order.
- Each programme fee must be paid separately.
- Only cheque issued by company/firm can be accepted. Companies/Firms that issue a non-valid cheque will be blacklisted.
- Personal cheque will not be accepted.
- On the reverse of each instrument of payment, please indicate the participant(s) name (maximum 5), License Secretary no./Professional Body name (if any), programme date and event code.
- Attach with a copy of the **Registration Form** (if payment made before the programme date) or **Invoice** (if payment made after the programme date) when submitting payment.
- Payment can be made at SSM, Level 17, Menara SSM @ Sentral, Kuala Lumpur and at all SSM branches in Malaysia.

### PROGRAMME FEE

Fee is inclusive of certificate of attendance issued by the Companies Commission of Malaysia (SSM), training materials, refreshments and lunch (where applicable).

### FAX OR EMAIL YOUR REGISTRATION FORM WITH PAYMENT RECEIPT TO:

COMTRAC & Knowledge Management Division, Level 12, Menara SSM @ Sentral, 7 Jalan Stesen Sentral 5, Kuala Lumpur Sentral, 50623 Kuala Lumpur  
Tel: +(603) 2299 4440 (Zakhir) / 4441 (Priya) / 5308 (Fuza) Fax: +(603) 2299 4451 / 4452 Email: [comtrac@ssm.com.my](mailto:comtrac@ssm.com.my)

### TERMS & CONDITIONS

Registration is on a first-come-first-served-basis.

No walk-in accepted. All registrations **MUST** be submitted to SSM accompanied **with the full payment five (5) working days before the programme**. Admittance will not be permitted unless payment or letter of guarantee is received. Participant will be issued a Certificate of Attendance upon full attendance of the programme and payment is received.

#### Cancellation

No refund is entertained if participant decide to cancel their registration but a substitute is welcome. Written notification of substitute's name must be received by COMTRAC at least three (3) working days prior to programme. Any difference in fee will be charged accordingly. In cases of cancellation/postponement of programme by COMTRAC, the registration fee will be refunded.

#### Transfer

No refund is entertained if participant fails to attend a programme. Transfer of registration fee to another programme is not allowed.

#### Replacement Of Certificate

SSM will charge an administrative fee of RM30.00 per copy for 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.

### DISCLAIMER

SSM reserves the right to cancel 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. Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

### PSMB

Suruhanjaya Syarikat Malaysia is registered as a training provider with **PSMB** under **KERAJAAN1846**.

### 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 get 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).