

# *Transition from PERS to MPERS*

## *– What, when and how?*

Public Workshop

24 – 25 October 2016

9.00 am - 5.30 pm

Level 16, Coriander Room,  
PwC Training Centre,  
Sheraton Imperial Hotel  
(Office Tower), Kuala  
Lumpur



**MPERS is made effective 1 January 2016, requiring private entities (PEs) to transit from PERS to either MPERS or MFRS. The transition may impact the PEs differently but to what extent are the PEs affected?**

2-days Transition from PERS to MPERS workshop will cover:

- Components of financial statements
  - Statement of financial position
  - Statement of comprehensive income and income statement
  - Statement of changes in equity and statement of income and retained earnings
  - Statement of cash flows
  - Notes to the financial statements
- Group financial statements
  - Subsidiaries
  - Associates
  - Joint ventures
  - Business combinations
- Non-financial assets:
  - Property, plant and equipment
  - Investment properties
  - Intangible assets
  - Leases
  - Inventories
  - Impairment of assets
- Non-financial liabilities
  - Provisions and contingencies
  - Government grants
  - Employee benefits
  - Deferred tax
- Income and expenses
  - Revenue
  - Borrowing costs
  - Share-based payment
  - Foreign currency translation
- Financial instruments
  - Basic financial instruments
  - Other financial instruments issues
  - Liabilities and equity
- Other disclosures and specialised activities
  - Accounting policies, estimates and errors
  - Critical judgments and estimates
  - Events after the end of the reporting period
  - Related party disclosures
  - Agriculture
  - Extractive activities
  - Service concession arrangements
  - Property development activities
- Transition to MPERS
  - PwC's 6-steps approach to first-time adoption of MPERS



Staff training and education needed



New and more disclosures required



Gap analysis, impact on systems and processes



**HRDF :**  
**Human Resource Development Council (HRDC)**

Companies that contribute to the Human Resource Development Fund (HRDF) are entitled to obtain a training grant from HRDC under the Skim Bantuan Latihan (SBL) scheme. Application is subject to HRDC's approval.



To apply SBL scheme, you must submit completed form PSMB/PGL/1/09, together with the detailed programme agenda and speaker's profile which we will provide to you upon request.

**An interactive approach**

Our workshop adopts an interactive approach in sharing experience and knowledge, placing emphasis on discussions, and where relevant, learning points are illustrated through case studies. By designing a programme that links to the relevant current issues, we aim to explain key elements of the financial reporting framework that would be of significance to the participants. Participants will also have the opportunity to work on practical exercises as well as being guided through the transition process via our PwC's 6-steps approach to first-time adoption of MPERS.

**Who should attend?**

- Finance senior management
- Finance and tax managers/executives
- Financial analysts
- Regulators, academicians and accountancy students

**CPE hours/CPD points**

Credit points under the Continuing Professional Education (CPE) and/or Continuing Professional Development (CPD) programmes will be awarded to members of the:

- Malaysian Institute of Accountants (MIA)
- Malaysian Institute of Certified Public Accountants (MICPA)
- Association of Chartered Certified Accountants (ACCA)

**Training contacts:**

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## Registration Form *(please photocopy form if necessary)*

Workshop Fee: RM1,696.00 per participant (inclusive of training materials, refreshments, lunch and 6% GST)

Name 1: .....

Designation: .....

Email: .....

Name 2: .....

Designation: .....

Email: .....

Name 3: .....

Designation: .....

Email: .....

Company Name: .....

Company Address: .....

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Telephone: .....

Fax: .....

Bank/Cheque no.: .....

(Cheque should be made payable to **PricewaterhouseCoopers**)

### 10% off registration fee for:

Early Birds – Valid for registration and payment received on or before **17 October 2016**; OR

Group – Valid for 3 or more participants registering under the same company or group of companies

*Kindly return the completed registration form to us via FAX or EMAIL to:*

PricewaterhouseCoopers  
c/o **Aiza Munirah Mazlan**  
Level 10, 1 Sentral, Jalan Rakyat  
Kuala Lumpur Sentral  
PO Box 10192, 50706 Kuala Lumpur  
Fax: 03-2173 1288  
Tel: 03-2173 0480  
Email: theacademy@my.pwc.com

- To register, please submit this fully completed registration form and make payment promptly
- A confirmation note will be sent to you upon successful registration
- Seats will only be reserved for participants who have received a confirmation note
- An official receipt will be available for collection on the day of the event
- No cancellation and/or refund is allowed but a replacement participant may be sent
- The organiser reserves the right to make any amendments and/or changes to the programme, venue and/or speakers if warranted by circumstances beyond its control