

MFRS 18 – How it impacts your company’s presentation and disclosure in financial statements

A public workshop by PwC’s Academy



Assess impacts of the new MFRS 18 on your company’s financial statements and effectively apply its principles, including the new statement of profit or loss structure, aggregation and disaggregation requirements, and the treatment of management-defined performance measures (MPMs). Prepare for a smooth transition and ensure compliance, ultimately enhancing the clarity and comparability of financial information for stakeholders

Our speakers:



Yanti Abd Rahman
Finance and Operations
Academy Lead,
PwC’s Academy



Gurleen Kaur
Learning & Development
Consultant,
PwC’s Academy

Who is this for:

Finance and tax
managers/executives

Financial analysts

Regulators, academicians, and
accountancy students

What’s in for you?

- Understand the rationale and apply the new MFRS 18 Statement of Profit or Loss structure, including classifying business activities into Operating, Investing, and Financing categories, and utilizing aggregation and disaggregation principles.
- Grasp the requirements for identifying, disclosing, and reconciling Management-Defined Performance Measures (MPMs), together with the broader enhanced disclosure framework for transparent financial reporting.
- Evaluate MFRS 18’s implications on existing financial reporting processes, systems, and controls, and outline key steps for effective planning and implementation within the company.

Available session:

1 day

4

December 2026

Friday

9.00 AM – 5.00 PM
PwC Malaysia, Menara TH
1 Sentral

(Early Bird ends: 4 November 2026)

1 day

24

March 2027

Wednesday

9.00 AM – 5.00 PM
PwC Malaysia, Menara TH
1 Sentral

(Early Bird ends: 24 February 2027)

Registration fee:

RM 1,450

per participant
(inclusive of service tax)

Gain 7 CPE/CPD Points

***HRD Corp fully claimable**

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- **Early bird registration;** or
- **Multiple module selection;** or
- **Group registration** (3 or more people, single module).

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Group registration (3 or more people with multiple modules)

Note: Discounts are not cumulative; only the higher discount applies.

*Subject to HRDC T&C’s

Register now

For more information, contact my.academy@pwc.com

Programme details

Gain a comprehensive understanding of the new MFRS 18 presentation and disclosure in financial statement which is effective for annual reporting periods beginning on or after 1 January 2027. By the end of this one-day workshop, you will be able to effectively apply MFRS 18 new financial statement presentation and disclosure requirements, including the revised profit or loss structure, aggregation and disaggregation principles, and Management-Defined Performance Measures (MPMs), while assessing its impact to your company and planning for a successful implementation.

Join us for an insightful journey of MFRS 18.

Time	Session
1.	Background and Overview of MFRS 18 Presentation and Disclosure in Financial Statements
2.	Presentation of Financial Statements : Changes to the accounting requirements - Overview of the changes introduced by MFRS 18 - Subtotals and categories & how to apply the requirements - Management-defined performance measures (MPMs) & how to apply the requirements - Grouping of information (Aggregation & Disaggregation) & how to apply the requirements - Other changes to financial reporting : The cashflow statement
3.	The Benefits, Costs and Business Implications of MFRS 18
4.	Worked Case Studies & Illustrative Presentation and Disclosures under MFRS 18



Scan or [click](#)
to register

For group registration, kindly provide participants' names by emailing my.academy@pwc.com

Exclusive Discounts:

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