

SUPPORTED BY:



MALAYSIAN INSTITUTE OF ACCOUNTANTS



Upon completion of the Approved Training



Workshop1



Workshop2



CLAIMABLE UNDER SBL KHAS



# Integrated Reporting <IR>

## A vision for better corporate reporting

WORKSHOP 1 (1 DAY)

**Introduction to <IR>**

WORKSHOP 2 (3 DAYS)

**Practical Guide on Implementing <IR>**

TRAINING PARTNER



MIA is the VRF (Value Reporting Foundation) Training Foundation Partner licenced to provide approved Integrated Reporting training courses in multiple markets.

TRAINING LICENCE:

Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam

Participants will receive a Certificate of Completion endorsed by both the VRF (Value Reporting Foundation) and MIA.

### WORKSHOP 1: Introduction to <IR>

17 May 2022 (Tuesday)

2 June 2022 (Thursday)

9.00 am – 5.00 pm

### WORKSHOP 2: Practical Guide on Implementing <IR>

24 – 26 May 2022 (Tuesday – Thursday)

15 – 17 June 2022 (Wednesday – Friday)

9.00 am – 5.00 pm

The informational value of current annual reports are increasingly challenged by the need for better communication of long-term strategy, sustainability, value creation, and to bring more accountability to a wider group of stakeholders. <IR> addresses the limitations in current reporting methods by enhancing accountability, stewardship and trust as well as bringing better information flow and transparency in reporting of material factors affecting businesses in the modern world.

<IR> is a better way of reporting and Integrated Reports provide a link between performance information and drivers of business value. Integrated thinking, a key concept in <IR>, provides a breakthrough from thinking in silos, involves greater collaboration within an organisation and ensures that management connects both internal and external information on relevant capitals to identify issues that are material to value creation over the short, medium and long term.

This creates a shift in focus from meeting just short-term financial goals, to developing a long-term business strategy, and fosters a commitment to not only sustainable businesses but also to address social and environmental issues.

# Introduction to <IR>

An introductory level programme that is designed based on the competency requirement for individuals who need to understand the benefits which <IR> can bring to an organisation although they may or may not be directly involved in the preparation of an Integrated Report. It will give an overview of how <IR> can help in telling a wider, more holistic story in an annual report.

Participants will be exposed to the value creation process, the 'Capitals' used by the business to create value over time, Guiding Principles and Content Elements in the <IR> Framework that govern the overall content of an Integrated Report, and the fundamental concepts that underpin them.

Upon completion, participants will receive a Certificate of Completion endorsed by Value Reporting Foundation and MIA. This certificate also serves as a prerequisite for participants to enrol themselves in Workshop 2: Practical Guide on Implementing Integrated Reporting <IR>.

## OBJECTIVES

This programme seeks to help you:

- Understand the business case for the introduction of <IR>, including integrated thinking, to an organisation
- Acquire the fundamental concepts of value creation, the 6 capitals and the value creation process
- Understand the requirements of the International <IR> Framework
- Understand the factors which contribute to successful implementation of <IR> including integrated thinking

## WHO SHOULD ATTEND

- Directors
- CFOs & Controllers
- Finance Managers & Accountants
- Equity Analysts
- Fund Managers
- Corporate Communicators
- Internal Auditors
- Investor Relations Professionals

## PROGRAMME OUTLINE

- Why <IR> is the Vision For Better Corporate Reporting
  - > The evolution of the <IR> movement
    - The drivers behind the development of <IR>
    - Objectives and structure of the International <IR> Framework
    - <IR>, Integrated Thinking and Integrated Report, and their relationship
    - <IR> within the wider statutory, regulatory and voluntary reporting landscape
  - > Benefits and challenges of adopting <IR>
  - > Factors which contribute to the successful implementation of <IR> and likely barriers to <IR>
  - > Alignment between the organisation, providers of capital and other stakeholders
- Value Creation
  - > Value Creation process : How value is created, eroded or preserved over time between the organisation and others
  - > The capitals: Elaboration of the 6 capitals in <IR> and how they relate to the value creation concept
  - > The interaction between the capitals and other transformations over the short, medium and long term involving trade-offs
- Presenting the Integrated Report
  - > The Guiding Principles, Content Elements and fundamental concepts and how they relate to each other
  - > The different forms of an Integrated Report
- Achieving Integrated Thinking
  - > The role of senior management and those charged with governance in providing leadership to achieve integrated thinking within an organisation
  - > Identification of the main barriers to integrated thinking within an organisation and how they can be overcome
  - > How systems thinking approach is inherent in managing the connectivity of information
  - > How the culture of an organisation can affect or be affected by the introduction of integrated thinking

# Practical Guide on Implementing <IR>

This is an advanced level programme where participants will be exposed to practical guidance and real-life examples of companies that have successfully implemented <IR>.

Participants will learn to evaluate Integrated Reports for evidence of integrated thinking, and to distinguish between and identify the relationships with <IR> and other forms of statutory, regulatory and voluntary reporting. This includes sustainability reporting, financial reporting and other forms of narrative reporting such as the management commentary or management discussion and analysis.

Participants would be able to analyse the reporting requirements within a specific jurisdiction and how <IR> fits within these, apply appropriate tools and techniques to help manage the combination, interrelatedness and dependencies between the factors that affect an organisation's ability to create value over time. In addition, they will also be able to evaluate the significant factors affecting the external environment in which an organisation is operating, and the organisation's response.

Upon completion, participants will receive a Certificate of Completion endorsed by Value Reporting Foundation and MIA.

## PRE-REQUISITE

Participants for this workshop must have completed the course on Introduction to <IR>, or attended Bursa Malaysia's Advocacy Programme on Introduction to <IR>: Communicating Value Creation

## OBJECTIVES

This programme seeks to help you:

- Understand the introductory level learning outcomes
- Apply the fundamental concepts of value creation, the capitals, and the value creation process to an organisation
- Participate effectively as part of a team preparing an Integrated Report
- Participate effectively as part of a team planning and coordinating the implementation of <IR>, including integrated thinking within an organisation

## WHO SHOULD ATTEND

- Directors
- CFOs & Controllers
- Finance Managers & Accountants
- Equity Analysts
- Fund Managers
- Corporate Communicators
- Internal Auditors
- Investor Relations Professionals

## PROGRAMME OUTLINE

- Change Management
  - > Implementing an information management system for <IR>
    - Effective change management: 8 steps to transforming your organisation
    - Identifying the key reasons for change and how management can set the tone from the top to implement such change
    - Barriers to successful implementation of <IR> and overcoming those barriers
    - Conditions for a successful implementation of <IR>
    - Balancing the disclosure of information
  - > Planning the annual preparation process
  - > Credibility, trust and assurance: Identifying the fundamental concepts, Guiding Principles and Content Elements
- Preparing the Integrated Report
  - > Distinguish between <IR> and other forms of reporting such as statutory, regulatory and voluntary reporting and other forms of narrative reporting
  - > Analysis of the reporting requirements within a specific jurisdiction and how <IR> fits within that jurisdiction
  - > Implementing an information management system required to provide sufficient and appropriate evidence for credibility, trust and assurance in an Integrated Report
  - > Addressing benefits and challenges of obtaining external assurance over Integrated Reports
  - > Evaluating the significant factors affecting the external environment in which an organisation is operating, and the organisation's response
  - > Designing an appropriate materiality determination process for preparing and presenting an Integrated Report
  - > Addressing the connectivity of information from variety of sources and perspectives through research, analysis and synthesis to present a holistic view of an organisation's strategy, governance, performance and prospects
  - > Critically evaluate examples of Integrated Reports against the requirements of the International <IR> Framework

# Integrated Reporting <IR>

## A vision for better corporate reporting

### FACILITATORS

#### WORKSHOPS 1

##### SIMON TAY PIT EU



Led by Simon Tay, MIA's Professional Practices and Technical division plays a critical role in enhancing the quality and competency of the profession in Malaysia to support national development. Simon's team drives consensus and provide technical guidance to all accountancy professionals in Malaysia to achieve consistent professional practices while raising their value to meet market expectations.

Under his guidance, PPT advises on a broad range of technical matters impacting auditing, regulations, ethics, and integrated reporting <IR> as well as professional practices affecting Professional Accountants in Business (PAIB) and Small and Medium Practices (SMP). He also provides support to MIA's various technical committees and Boards. Simon also serves as a trainer for <IR> as MIA is an accredited training provider for <IR> under the auspices of the International Integrated Reporting Council (IIRC).

Simon's team is actively involved in research and analysis of new and upcoming developments affecting the profession, and regularly produces technical publications and guidance to upskill members and accountancy professionals and heighten compliance and quality. He personally provides technical training and speaks at conferences and events on topics such as the application of auditing, ethics and accounting standards, competency of CFOs and finance function and implementing integrated reporting. During Simon's tenure, the division has embarked on key capacity-building projects in areas as diverse as integrated reporting, enhanced auditor reporting, financial reporting, investment reporting, competency frameworks for CFOs and the finance function, Islamic finance and business valuation to benefit stakeholders and the market.

Simon is a member of MIA and CPA Australia. With over 20 years of audit experience serving local conglomerates and multinationals in Kuala Lumpur, Penang and Vietnam across a broad spectrum of industries, Simon commands extensive technical experience and knowledge that equips him for his many roles. He is also a technical advisor to the SMP Advisory Group of the International Federation of Accountants and a member of the ASEAN Federation of Accountants (AFA) Working Committee, which works to increase awareness on issues relating to the accountancy profession in the region. Prior to joining MIA, Simon was attached to PricewaterhouseCoopers (PwC) Malaysia as an Executive Director.

#### WORKSHOPS 2

##### DR. NURMAZILAH DATO' MAHZAN



Dr Nurmazilah Dato' Mahzan is the former Chief Executive Officer of the Malaysian Institute of Accountants(MIA). In MIA she led and implemented the transformation of management system, technology adoption, governance enhancement and branding. Spearhead strategic, operational and financial plan to ensure effectiveness and efficiency. She has engaged with stakeholders of different sectors locally and globally including ministries, government agencies, companies, media, universities, business leaders and individuals. She also delivered keynote addresses and speeches locally and globally. Dr. Nurmazilah played active roles at International Federation of Accountants, International Integrated Reporting Framework Board and ASEAN Federation of Accountants. In addition she led the implementation of a few projects including Digital Technology Blueprint, Integrated Reporting , Future Relevance of Accounting Profession (FRAP) and Environmental, Social and Governance (ESG) awareness programs. She also oversee auditing and accounting regulatory function including financial statement review , audit quality and professional ethics. Her recent work revolves around Integrated Reporting, ESG and the future of Corporate Reporting. She participated in ESG topics discussion at global and local level which exposed her to various ESG policies. Frameworks and Practices.

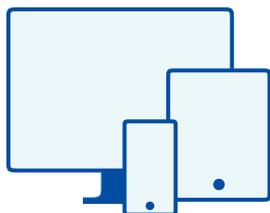
Prior to leading the MIA, she was Director of the University Malaya Graduate School of Business. Her corporate experience covers various industries including property development and construction, banking, unit trusts, trading, and manufacturing. Dr Nurmazilah was a MIA Council member, a member of the Malaysian Accounting Standards Board, member of Board of Governors for the Institute of Internal Auditors, Council member of the Malaysian Institute of Certified Public Accountants, and Honorary Treasurer with Persatuan Ekonomi Malaysia. She also served in various committees of MIA and MICPA and is Chairman of the MIA <IR> Implementation Steering Committee since 2016. Dr Nurmazilah is a member of MIA, MICPA, an ASEAN CPA and a CGMA fellow. She is a Certified Internal Auditor and holds the Certified Risk Management and Assurance qualification. She holds a PhD in accounting from the University of Birmingham, United Kingdom, and has conducted various research projects in the areas of auditing, financial reporting, and corporate governance throughout her academic career

# Integrated Reporting <IR>

## A vision for better corporate reporting

With immediate effect, enrolment for all CPE programmes will be  
**STRICTLY VIA ONLINE REGISTRATION ONLY**

### REGISTRATION PROCESS

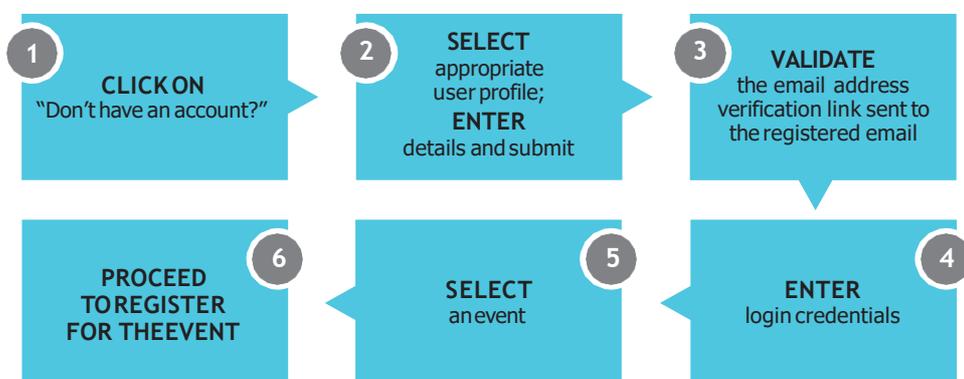


- To view more events and download full brochure, please visit:  
[pd.mia.org.my](http://pd.mia.org.my)
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

### EXISTING USER



### NEW USER



 For any assistance, please call (8.45am-5.30pm, Monday-Friday)  
**MIA Help Desk @ 603-2722 9000**

### PROGRAMME FEES

**WORKSHOP 1** (1 day):  
**Introduction to <IR>**  
 Member (MIA, AFA, MIRA)\* /  
 Member Firm | RM450  
 Non-member | RM550

**WORKSHOP 2** (3 days):  
**Practical Guide on Implementing <IR>**  
 Member (MIA, AFA, MIRA)\* /  
 Member Firm | RM1,600  
 Non-member | RM1,900

**BOTH WORKSHOPS\***  
 Member (MIA, AFA, MIRA)\* /  
 Member Firm | RM1,845  
 Non-member | RM2,205

#### NOTE

#To enjoy discounted fee when registering for BOTH workshops, please contact MIA.

\*Members of AFA and MIRA are required to contact MIA to register for this programme.

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card

### PROGRAMME DETAILS & REGISTRATION

**WORKSHOP 1:**  
**Introduction to <IR>**  
 17 May 2022 (Tuesday)  
 2 June 2022 (Thursday)  
 9.00am – 5.00pm

**WORKSHOP 2:**  
**Practical Guide on Implementing <IR>**  
 24 – 26 May 2022 (Tuesday – Thursday)  
 15 – 17 June 2022 (Wednesday - Friday)  
 9.00am – 5.00pm

Contact : Azie

Tel : 03 27229265

Fax : 03 27229009

Email : [sp@mia.org.my](mailto:sp@mia.org.my)

Address : Malaysian Institute of Accountants  
 Dewan Akauntan  
 Unit 33-01, Level 33,  
 Tower A, The Vertical  
 Avenue 3, Bangsar South City  
 No. 8, Jalan Kerinchi  
 59200 Kuala Lumpur

#### TERMS & CONDITIONS FOR WEBINARS

##### WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
- **Individual Registration:** Full payment shall be made at the point of online registration.
- **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

##### WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

##### PAYMENT MODE

- Payment must be made through the **electronic channels** i.e. **online payment via the MIA member service portal and electronic fund transfer (EFT)**.
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

##### CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

##### PARTICIPANT'S CLASSIFICATION AND INFORMATION

- Category: Corporate/Individual
- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

#### METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- **Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
  - **Remain logged in at least 80% of the time allocated for the webinar,**
  - **Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).**

- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.

- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

##### COPYRIGHT

The materials of the webinar shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. The participants are therefore prohibited from reproducing any materials of this programme. All copyright and/or intellectual property rights in any relevant materials produced in this Programme will remain with the party who produced such materials.

MIA disclaims responsibility for the materials of this programme. Neither the MIA, its Council or any of its Boards or Committees nor its staff shall be responsible or liable for any claims, losses, damages, costs or expenses arising in any way out of or in connection with any persons relying upon the materials provided during the webinar.

##### DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

##### EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

##### DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have