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MFRS 18 Presentation and Disclosure in Financial Statements Seminar

Tuesday, 8 December 2026
8:30 am – 5:30 pm
The Springboard L12B Hunza Tower, Penang

Overview

Malaysian Accounting Standards Board ("MASB") issued MFRS 18 *Presentation and Disclosure in Financial Statements* ("MFRS 18") in June 2024, replacing MFRS 101 *Presentation of Financial Statements*. MFRS 18 introduces significant changes to the structure and content of financial statements, particularly the statement of profit or loss, with the aim of improving comparability, transparency and consistency in financial reporting. Key enhancements include the introduction of defined categories and subtotals, as well as new requirements relating to management-defined performance measures ("MPMs") and enhanced disclosures. MFRS 18 is effective for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted.

Prepare your organisation to meet the new regulatory requirements effective 1 January 2027. Join us for a full-day event where we will explore the requirements in depth and share strategies to support a smooth transition to MFRS 18.

Seminar highlights

MFRS 18 *Presentation and Disclosure in Financial Statements* ("MFRS 18")

- Key changes in income and expense presentation
- New structure for profit or loss statement
- Specific rules for main business activities
- Use of sub-totals, labels and grouped information
- Introduction of Management-defined Performance Measures ("MPMs")

Agenda

Time	Agenda
MFRS 18: Navigating the new presentation (1-day)	
8:30 am - 9:00 am	Registration and welcome refreshments
9:00 am - 10:30 am	**Introduction and overview of MFRS 18** • Background and objectives of MFRS 18 • Key changes from MFRS 101 • Effective date and transition requirements • Implementation considerations and practical challenges
10:30 am - 11:00 am	Morning refreshments and networking
11:00 am - 12.30 pm	**Statement of Profit or Loss ("SOPL"): Classification of income and expenses** • Operating, investing and financing categories • Main Business Activities ("MBA") and Specified Main Business Activities ("SMBA") • Classification requirements and practical examples • Special considerations (foreign exchange differences, derivatives, derecognition and other specific items)
12:30 pm – 1:30 pm	Lunch break

1:30 pm - 3:00 pm	**Other SOPL presentation and disclosure requirements**
	• Useful structured summary and required subtotals
	• Analysis of operating expenses (function, nature and mixed presentation
	• Grouping of information
	  ○ Roles of primary financial statements and notes
	  ○ Aggregation and disaggregation principles
	  ○ Labelling requirements and materiality considerations
	• Management-defined Performance Measures ("MPMs") and disclosure requirements
	  ○ Identification of MPMs
	  ○ Disclosure requirements
	  ○ Reconciliation to MFRS subtotals

3:00 pm – 3:30 pm	Afternoon refreshments and networking

3:30 pm - 5:30 pm	**Other changes introduced by MFRS 18 and preparing for adoption**
	• Consequential amendments to other standards
	  ○ Statement of cash flows
	  ○ Earnings per share
	  ○ Interim financial reporting
	• Transition requirements and roadmap to adoption
	• Selected agenda decisions and emerging practice issues
	• Q&A session

5:30 pm	End of programme

Registration

Seminar fee

Inclusive of 8% SST

- RM350 per pax

**No refund or cancellation upon registration.*
***No extra charge for substitute delegates. Please inform us your replacement before 1 December 2026.*

Registration details

Closing date (standard registration): 1 December 2026 (or upon reaching full capacity)

For registration enquiries, please contact:

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Account: 620-1-9472028-2

Please submit your remittance slip to boloh@deloitte.com and ensure that participant's name(s) is stated in the remittance slip.

An e-certificate will be issued upon full attendance and full payment after the completion of the seminar. CPE hours (i.e. 7 hours) are claimable through participants' own applications to the awarding bodies.

Deloitte speaker profiles



Foo Mei Yin
Audit & Assurance Director
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Mei Yin has more than 16 years of experience in the public accounting practice, including 2 years of experience as a CFO in a small and medium enterprise. Her experience spans across providing audit and related professional services to both public listed and private companies operating in various industries.

She has advised companies on the adoption of appropriate accounting policies and practices and was involved in Malaysian Financial Reporting Standards implementation projects and various accounting advisory service and participates in working groups with accounting bodies on accounting policies development.

She currently leads the Accounting Technical department of Deloitte Malaysia and provides accounting technical support to the Audit and Business Advisory service (Assurance) line including conducting accounting technical training both internally and externally.



Winston Ngo
Audit & Assurance Director
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For more than 20 years, Winston has been accumulating audit experience, firstly in providing audit services to public listed companies and multinational companies during the earlier part of his career and subsequently in providing technical support to the Audit & Assurance service line.

In addition to providing technical support to the Audit & Assurance service line, Winston is also a regular trainer for in-house and external technical training on MFRSs and developments on financial reporting.

Winston also has experience in dealing with issues on implementation of MFRS 15, MFRS 9 and MFRS 16. He is a member of the Financial Statements Review Committee of the Malaysian Institute of Accountants (MIA) and has prior collaborations with professional accountancy bodies in conducting external technical seminars. He was involved in reviewing financial statements for the National Annual Corporate Report Awards.

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