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MIA Sustainability – Quarterly Advocacy Highlights

at at-mia.my/2026/02/26/mia-sustainability-quarterly-advocacy-highlights

February 26, 2026



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By the MIA Sustainability, Digital Economy and Services Team

This quarterly update highlights the Institute's continued advocacy and professional engagement in sustainability. Covering the period from October to December 2025, it outlines key events, webinars, stakeholder engagements and initiatives undertaken to support members and further strengthen the accountancy profession's role in advancing sustainable and responsible business practices.

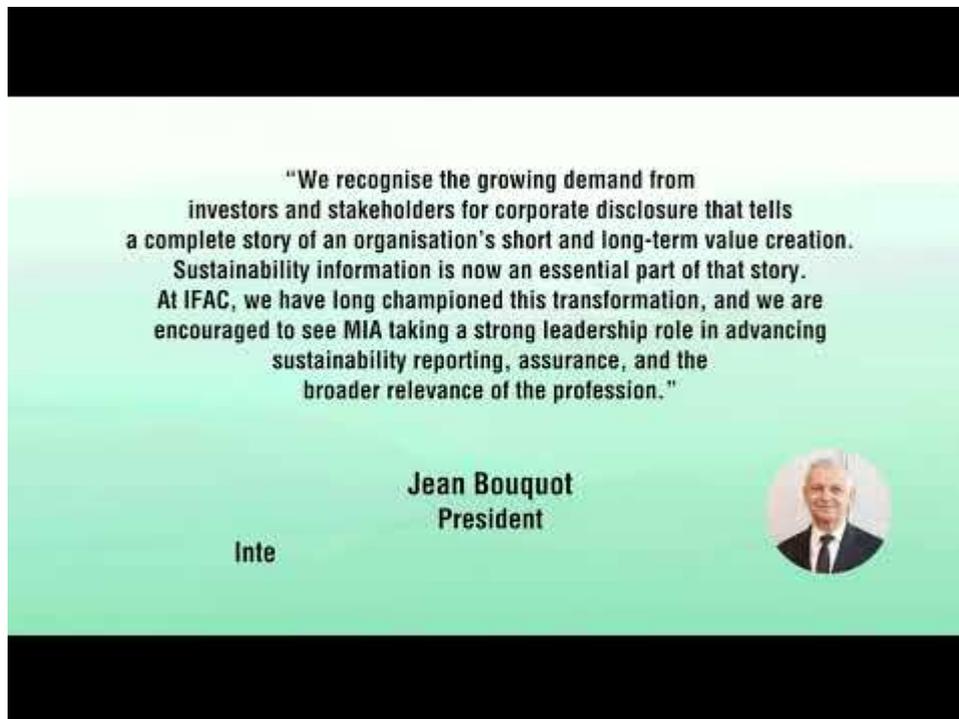
MIA Sustainability Framework and Strategy Plan

Following the approval of the MIA Sustainability Framework and Strategy Plan (the Framework) by the Council in May 2025 and a series of internal workshops in July 2025 to raise awareness and support its implementation, the official launch of the Framework took place during the MIA National Sustainability Reporting Framework (NSRF) Symposium in October 2025.

The Framework outlines the Institute's strategy plan over the next three years in embedding sustainability into its governance and operations, and strengthening MIA's advocacy for sustainability across the accountancy profession.



Through this Framework, MIA aims to lead by example. This includes enhancing its regulatory powers, strengthening member skills and sustainability experiences, cultivating the growth of future accountants, equipping MIA staff to implement sustainability initiatives, and developing MIA and its member firms to address climate change targets.



Watch Video At: <https://youtu.be/sVLSCA6eAoo>

Please [click here](#) to watch the video of the Framework.

MIA Certificate of Sustainability for Accountants



During the MIA Sustainability Showcase in December 2025, MIA officially launched the MIA Certificate of Sustainability for Accountants. This structured three-day physical learning pathway has been designed to equip accountancy professionals with the

essential technical and practical competencies required for ESG and sustainability needs. The certification programme is one of the initiatives under the [MIA Sustainability Roadmap](#) which comprises over 160 initiatives over five years.

Please browse the [CPD Training](#) site for more information about the certification and watch the [video here](#).

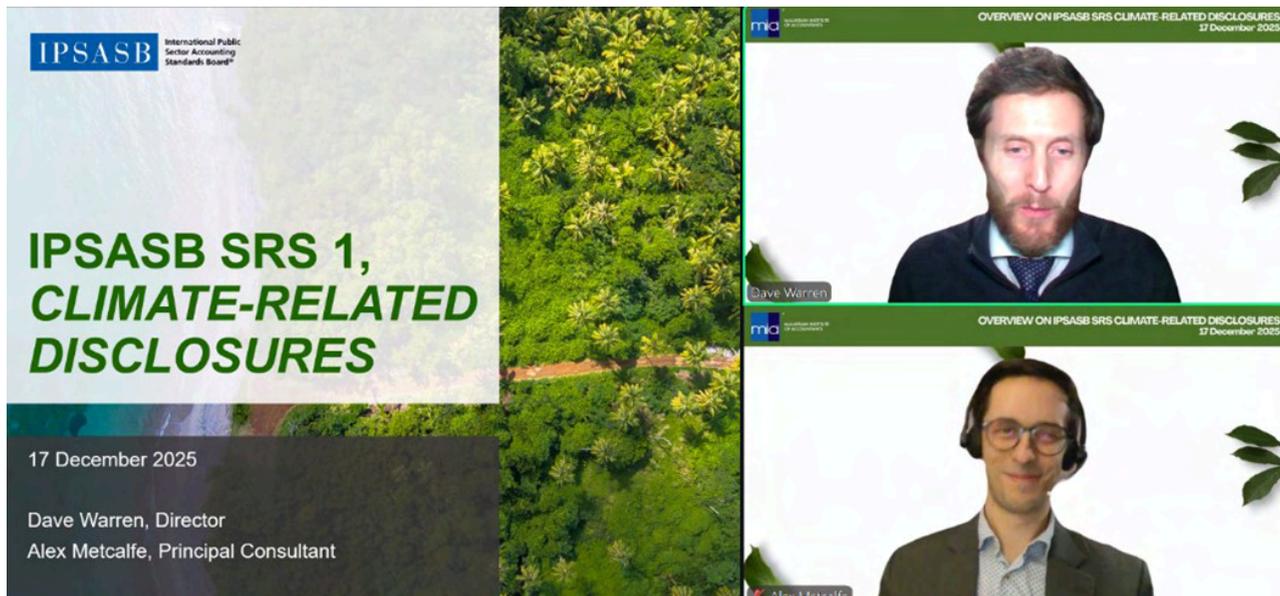


Watch Video At: <https://youtu.be/eFeg0PLOFJM>

Complimentary Webinar on Overview on IPSASB SRS Climate-related Disclosures

The Institute organised a complimentary webinar titled “*Overview on IPSASB SRS Climate-related Disclosures*” in December 2025, featuring Dave Warren, Director of the International Public Sector Accounting Standards Board (IPSASB) and Alexander Metcalfe, Principal Consultant at IPSASB.

The session provided valuable insights into the development of the first-ever public sector sustainability reporting standard on climate-related disclosures, including its objectives, key requirements, alignment with global sustainability standards, and implications for public sector entities in managing climate-related risks and opportunities. The webinar supported public sector accountants in enhancing their understanding of emerging sustainability reporting requirements and reinforced the Institute’s commitment to strengthening the sustainability reporting capabilities of public sector accountants.



Advocacy in Sustainability Reporting

As the voice of the Malaysian profession, MIA seeks to contribute our perspectives in shaping global standards. In November 2025, MIA submitted two comment letters on the International Sustainability Standards Board (ISSB) Exposure Draft on Proposed Amendments to the SASB Standards and Exposure Draft on Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2. The comment letters incorporated feedback received from the Sustainability Working Group (SWG)¹ and other MIA Committees which have been approved for submission by the MIA Sustainability Committee. The comment letters can be accessed at the following links:

- [Comment Letter on Proposed Amendments to the SASB Standards](#)
- [Comment Letter on Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2](#)

MIA Sustainability Resource Hub

The MIA Sustainability Resource Hub went live in December 2025 as a key initiative under the MIA Sustainability Roadmap, supporting the MIA Sustainability Blueprint for the Accountancy Profession. The Hub is designed as a one-stop centre, providing accountants and stakeholders with access to sustainability standards, practical tools and guidance, capacity-building programmes, and other essential resources.

The initiative aims to strengthen the profession's capabilities in supporting organisations on their sustainability journey and to reinforce MIA's commitment to advancing Malaysia's sustainability agenda. [Click here](#) to explore the Hub.



MIA Sustainability Software Database

The Sustainability Software Database is one of MIA's initiatives under the MIA Sustainability Roadmap.

Developed through a sustainability-focused research effort, the database serves as a practical resource for accountants in Malaysia, helping them navigate the growing complexities of sustainability. It features vendors offering solutions addressing three key areas—Carbon and ESG Indicator Tools, Carbon Reporting Tools, and Comprehensive Sustainability Reporting Tools. The Database includes essential information such as the vendor, product name, company website, and product descriptions and features.

Access the database [here](#).

Courtesy Visit to NRES



In December 2025, MIA paid a courtesy visit to the Ministry of Natural Resources and Environmental Sustainability (NRES) as one of the initiatives under the MIA Sustainability Roadmap. The visit was led by the MIA Chief Executive Officer Mr G Shanmugam and

joined by the MIA Sustainability Committee Chair, En Wan Ikram Wan Ahmad and the MIA Management Team. The delegation was received by NRES Secretary-General YBhg. Datuk Dr. Ching Thoo A/L Kim, Chief Accountant Puan Hatimah Hamid, and senior NRES officers.

During the engagement, MIA advocated for the role of accountants in sustainability and supporting Malaysia's national sustainability agenda. Both parties also explored potential areas for strategic collaboration to advance sustainability.

¹ Under the purview of the MIA Sustainability Committee

Finance Leaders Ignore Cyber Risk at Their Peril

at at-mia.my/2026/01/30/finance-leaders-ignore-cyber-risk-at-their-peril

January 30, 2026



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By Andrew Harding

With the frequency and sophistication of cyberattacks continuing to rise, it is not surprising company boards worldwide are putting this issue to the top of their risk registers. This means that finance leaders must step up their game to help organisations build resilience – enabling them to navigate risk, respond and recover from cyber threats.

In 2025 global cyber attacks increased 30% over the previous year, with an average of 2510 weekly attacks per organisation recorded in the APAC region according to [Demand Sage](#). And when things go wrong they cost money and impact reputation- the average cost of a data break reaching US\$4.4m according to IBM's [Cost of a Data Breach Report 2025](#). These figures underscore the urgency for finance leaders to act.

A failure to protect against cyberattacks not only exposes businesses to significant financial losses but threatens their reputation and erodes customer trust. Take, for example, the ongoing issue at [Jaguar Land Rover \(JLR\)](#), the car maker, where a cyber security attack has halted production and impacted the whole supply chain resulting in the suspension of jobs and likelihood of company bankruptcies among its supplier ecosystem. Today, cyber security is not simply something for the IT team to manage but a strategic business risk ignored at peril.

So, what should finance leaders and their teams be doing?

The role of the Chief Financial Officer (CFO) and the finance function is undergoing a profound transformation, reflecting their expanding influence in shaping business strategy, resilience, and long-term value creation. No longer limited to traditional financial stewardship, CFOs are now central to enterprise-wide initiatives that drive sustainable growth and operational continuity.

A key area where this evolution is most evident is in cybersecurity and cyber resilience. As digital threats grow in complexity and financial impact, the CFO's role has shifted from passive oversight to active strategic leadership. Today, CFOs are instrumental in embedding cyber risk into financial planning, governance, and enterprise risk management—positioning cybersecurity as a foundational element of business resilience and a critical enabler of trust, stability, and stakeholder confidence.

This shift makes it essential for finance teams to play an active role in shaping and supporting their organisation's cyber resilience strategy.

Here's how:



Risk Management

Cyber risks should be part of the organisations broader [risk management framework](#). The finance team needs to work closely with the IT team to identify and assess vulnerabilities in financial systems and data storage, ensuring that cyber risks are proactively managed.



Compliance and Reporting

Staying on top of cybersecurity regulations and ensure organisational compliance is crucial. The [finance team has a critical role to play](#) in ensuring that their organisation complies data protection laws, many of which require businesses to implement cybersecurity measures and report breaches in a timely manner.



Incident Response Planning

The finance team must understand the [financial implications of a cyber incident](#). They should work in partnership with the IT team to devise a solid incident response plan, ensuring that all stakeholders know their roles and that the organisation can respond swiftly and effectively in the event of a breach.



Cybersecurity Budgeting

Investing in cybersecurity tools and resources should be a strategic priority. The finance team needs to ensure that sufficient financial resources are allocated to cybersecurity initiatives, including training, technology upgrades, and incident response capabilities, to help strengthen their organisation's cyber resilience.

With cyber threats escalating in scale and severity, cybersecurity can no longer be sidelined. Finance professionals—armed with deep business insight—must take a leading role in protecting data, guiding investment decisions, shaping governance, evaluating insurance, and supporting incident response. A key resource available to finance teams is the CGMA Cybersecurity Tool 2025, which offers practical guidance.

The cost of inaction is steep: financial loss, reputational damage, and even business failure. It's time for finance leaders to step up, apply their expertise, and drive cyber resilience.

Andrew Harding, FCMA, CGMA, Chief Executive – Management Accounting, The Chartered Institute of Management Accountants.

From Compliance to Impact: ASEAN Accountants Driving Sustainable Futures

at at-mia.my/2026/01/22/from-compliance-to-impact-asean-accountants-driving-sustainable-futures

January 22, 2026



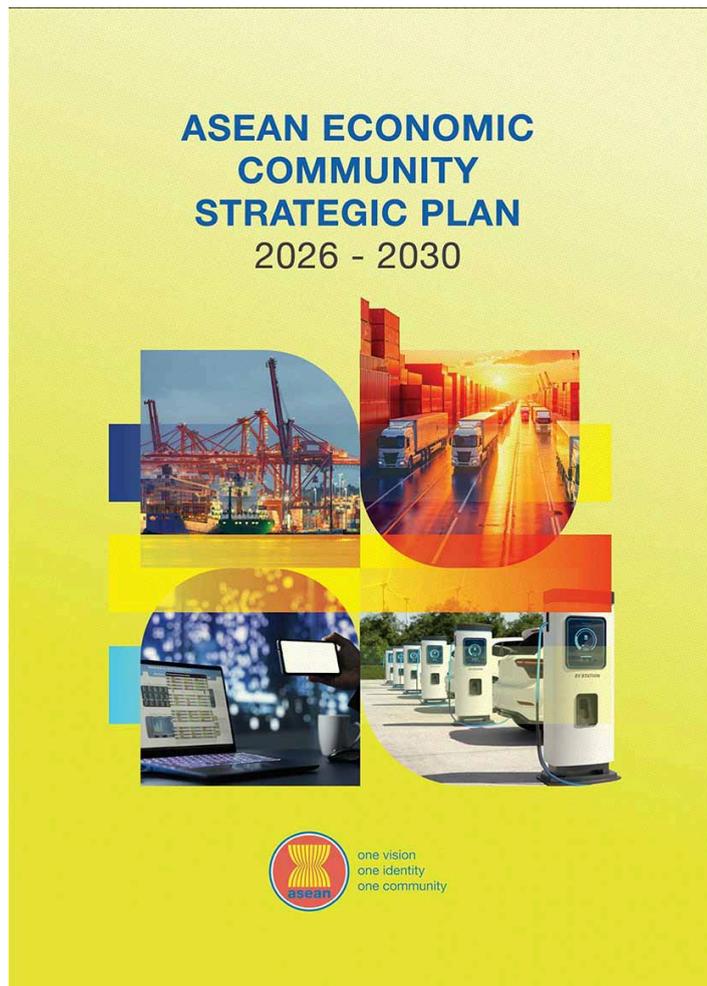
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One of the world's most dynamic economic blocs, the ASEAN Economic Community (AEC) is positioning sustainability and circularity as key levers for long-term competitiveness. Regional blueprints such as the Framework for Circular Economy for the AEC (2021) and the AEC Strategic Plan 2026–2030 emphasise sustainable economic practices, harmonisation of standards, and resilient supply chains that enable circularity across industries and borders. Key to achieving this is the availability of high-quality, decision-useful data—an area in which the accountancy profession excels.

As sustainability gains traction in ASEAN, accountants are increasingly taking on expanded roles as custodians of sustainability information, providers of reliable disclosures, and assurance partners to businesses navigating the transition to low-carbon and regenerative models. From embedding lifecycle and circularity metrics into business planning to assuring green finance and equipping SMEs with realistic sustainability roadmaps, the profession is expected to be at the vanguard of shaping the region's sustainable future. But this calls for significant upskilling to address the requirements for enhanced sustainability disclosures, and shift mindsets beyond compliance toward sustainable value creation.



Aligning with Global Standards – Enabling Value-Driven Disclosure

The rapid advancement of sustainability reporting globally pivots around the International Sustainability Standards Board (ISSB) standards, namely IFRS S1 on general sustainability disclosures and IFRS S2 on climate-related disclosures.

In Malaysia, the Malaysian Institute of Accountants (MIA) as the regulator and developer of the profession is advocating strongly on the implementation of the National Sustainability Reporting Framework (NSRF) that is aligned with IFRS S1 and S2. MIA views the NSRF as a catalyst to strengthen corporate resilience, improve market competitiveness, and ensure Malaysia remains attractive to global investors. In addition to preparing accountancy professionals for the NSRF, MIA has issued, for adoption in Malaysia the International Standard on Sustainability Assurance (ISSA) 5000, by the International Auditing and Assurance Standards Board (IAASB), which will provide a global baseline for high quality, consistent and credible sustainability assurance engagements.

MIA's stance, as articulated in the MIA Sustainability Blueprint for the Accountancy Profession (issued in 2024), is that accountants are uniquely placed to embed sustainability into governance, risk management, strategy, and performance, driving long-term value creation. Guided by the MIA Sustainability Blueprint and MIA Sustainability Roadmap (2025–2029),

MIA is delivering 169 initiatives over a five-year span for advocacy, competency and capacity building, including structured upskilling, CPD programmes, and technical tools and guidance to equip members with new competencies in sustainability reporting, sustainability assurance, sustainability-related risk management and others.

Yet capacity gaps, immature data, and compliance costs—especially for smaller entities—remain as significant barriers across ASEAN. This underscores the need for scalable, affordable, and technology-enabled solutions.

These challenges are exacerbated by resistance to change. Accountants are trained to measure, disclose and comply, but sustainability demands more than technical competence. Success requires a mindset shift to strategic and integrated thinking. In particular, IFRS S2 emphasises the integration of climate risks into enterprise risk management (ERM) and strategic planning to enable organisational resilience, innovation, and long-term value. Governance is critical to reinforce this shift. Strong sustainability governance and tone from the top are the key factors ensuring that insights from data inform decision-making and sustainable outcomes in the long run.

Preparing the Profession for Green Finance, Carbon Accounting and Biodiversity Reporting

Complementing the move to sustainability reporting, MIA is emphasising upskilling on green finance, carbon accounting, and biodiversity reporting which are key to delivering on decarbonisation targets. As part of their expanding roles, accountants are increasingly expected to measure, verify, and interpret emissions data, assess environmental risks, and advise on climate strategies.

To upskill its more than 41,000 members, MIA's initiatives include:



Key to the transition is familiarising accountancy professionals with the data intensive and technology-enabled nature of sustainability reporting. Drones, satellite imaging, AI, lifecycle software, and continuous data monitoring are increasingly used to capture accurate, credible, and comparable sustainability information. Accountants must therefore be comfortable analysing and assuring digital data streams, assessing technology-derived metrics, and integrating sustainability risks through ERM and strategic decision-making.

As these capabilities advance, the profession must also ensure that all organisations—including SMEs—can participate meaningfully in the sustainability journey. Limited resources, lack of expertise and high compliance costs mean SMEs need guidance to implement meaningful sustainability practices. Accountancy professionals and small and medium practices (SMPs) are pivotal in helping SMEs overcome these hurdles, ensuring that sustainable transformation is broad-based. By supporting SME inclusion, the profession helps build a more resilient, diverse, and inclusive regional economy where sustainable practices benefit many stakeholders.

Conclusion: Positioning ASEAN Accountants as Trusted Advisors and Drivers of Sustainable Value

ASEAN stands at a crossroads. With global supply chains demanding credible sustainability performance and investors expecting trustworthy ESG disclosures, the region's competitiveness increasingly hinges on the quality and accessibility of sustainability information. Accountancy professionals—embedded in every organisation—are central to meeting these expectations.

By aligning with ISSB standards, embracing digital tools, enabling SME participation and strengthening assurance and governance, ASEAN accountancy professionals are becoming strategic enablers of sustainable value. Their ability to integrate sustainability risks into decisions, assure green finance and leverage technology for transparent reporting positions them as indispensable partners in building a future-ready ASEAN.

To sustain momentum, the profession must continue to upskill, collaborate, and shift decisively from mere compliance to driving impact. Anchored by strategic frameworks and a shared commitment to ethics and sustainable development, ASEAN accountants are well positioned to help lead the region toward a more resilient, inclusive, and competitive future.

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Future-Ready, Value-Driven, Trust-Centred

at at-mia.my/2026/02/04/future-ready-value-driven-trust-centred

February 4, 2026



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Future-ready. Value-driven. Trust-centred. These defining qualities set accountancy apart and serve as beacons guiding MIA members on a journey of continuous transformation.

Continuous professional development is the key to successful transformation, preparing the profession to navigate today's complex and dynamic world. As such, MIA focuses strongly on delivering high-quality CPE programmes that are specially curated to upskill members across the profession. In 2025, nearly 1,000 CPE offerings were curated and delivered, and MIA is on track to achieve a similar record in 2026.

While all programmes are held to a high standard of quality and feature distinguished speakers and thought leaders, the MIA International Accountants Conference stands out as the pinnacle of MIA's annual CPE calendar.

Now in its 41st year, the theme of the MIA International Accountants Conference 2026 emphasises three pillars at the heart of the profession—*FUTURE-READY, VALUE-DRIVEN AND TRUST-CENTRED*.

Being Future-Ready calls for adaptability and resilience layered on top of technical expertise. Accountancy professionals must anticipate change, embrace digital opportunities, strengthen analytical and leadership capabilities, and respond effectively to an evolving landscape.

Being Value-Driven enables accountancy professionals to deliver integrated, long-term value. By connecting strategy, financial insight and sustainability considerations, the profession facilitates judicious decision-making, resource efficiency, and optimal outcomes.

Being Trust-Centred means championing transparency, upholding rigorous standards and professionalism, and safeguarding public confidence.

Guided by this triad, the **MIA International Accountants Conference 2026**, which will be organised from **9-10 June 2026 at the Kuala Lumpur Convention Centre (KLCC)**, seeks to inspire the profession to lead with purpose, ethics and responsibility, in support of a sustainable, well-governed nation that inspires stakeholder and investor confidence.

In the realm of digital transformation, MIA's CPE offerings are spearheaded by the **MIA Accounting and Financial Technology Showcase (MIA AFT) 2026**. Themed *FINANCIAL ARCHITECTS OF IMPACT: HUMANISING DIGITAL INTELLIGENCE*, MIA

AFT 2026 calls on accountancy professionals to serve as the bridge between financial and digital intelligence within their organisations, enabling informed decision-making for sustainable outcomes.



After years of championing digital transformation, it is timely for the profession to make the leap from adopting to adapting—combining financial acumen with digital intelligence.

Taking place on **8 April 2026 at the Malaysia International Trade and Exhibition Centre (MITEC)**, the complimentary MIA AFT 2026 guides accountancy and finance leaders on this journey of adaptation and agility, showcasing forward-looking solutions that integrate technology with finance. Importantly, MIA AFT 2026 underscores responsible innovation, where digital upskilling and intelligence are underpinned by the human proficiencies of professional judgement and ethics for sound decision-making.

By connecting finance and technology for optimal outcomes, MIA AFT 2026 envisions accountancy professionals as financial architects of impact—humanising digital intelligence to deliver trusted, sustainable value for organisations and nation-building.

Alongside these efforts, trust remains the perennial foundation of the profession. While the Institute purposefully weaves integrity and professional conduct across all its CPE programmes, it is also necessary to provide dedicated ethics-focused learning to uplift standards of behaviour and accountability among members. Effective 1 January 2026, members must fulfil two mandatory CPE hours of structured ethics training.

Through platforms such as the MIA International Accountants Conference 2026, MIA AFT 2026, ethics training and other professional development pathways, MIA members and the wider profession are expected to stand tall as future-ready, value-driven and trust-centred professionals—upholding good governance and shaping a nation grounded in integrity.

For more information and registration details, please visit:

- [MIA International Accountants Conference 2026](#)
- [MIA AFT 2026](#)
- [MIA Professional Development](#)

Identifying Sustainability Risks and Opportunities: Translating Standards Into Action

at at-mia.my/2026/02/19/identifying-sustainability-risks-and-opportunities-translating-standards-into-action

February 19, 2026



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As Malaysia embarks on the National Sustainability Reporting Framework (NSRF), organisations are facing rising expectations to deliver high-quality, decision-useful sustainability disclosures in line with global standards—IFRS S1 and IFRS S2 issued by the International Sustainability Standards Board (ISSB). The standards establish the foundation to report not only on sustainability-related risks and opportunities, but also on how these are integrated into governance, strategy and risk management.

In conjunction with this, the NSRF Symposium organised by the Malaysian Institute of Accountants (MIA) on 28 October 2025 was designed to help accountants understand the objectives of the NSRF and the requirements of IFRS S1 and IFRS S2, while providing guidance on implementation and practical insights on how to prepare for effective adoption of the standards.



At the Symposium, a panel session on “Identifying Sustainability Risks and Opportunities” focused on how to identify these risks and opportunities, with panellists sharing real-world insights on evaluating those that could reasonably be expected to affect entities’

prospects.

Moderated by Rasmimi Ramli, Executive Director of MIA, and featuring panellists Amanah Aboobucker, Chief Sustainability Officer of AmBank Group; Jarod Ho, Head of Sustainability of Pos Malaysia; and Rejina Rahim, Advisor of Institutional Investors Council Malaysia; the discussion focused on embedding sustainability into strategy, reporting, and enterprise-wide risk management, while delving into the following matters:

Investor Focus of IFRS S1

Rejina explained that from an investor's perspective, "the question is not whether companies are exposed to sustainability issues, but how well they understand, prioritise and manage them". She further explained how investors interpret the requirements of IFRS S1, how they expect companies to apply its underlying concepts in practice, and what good implementation looks like beyond technical compliance.

IFRS S1 requires entities to disclose sustainability-related risks and opportunities that could reasonably be expected to affect cash flows, access to finance or cost of capital over the short, medium and long term. For investors, this information is fundamental.

"The focus is not on exhaustive lists, but on decision-useful insights. Investors want to understand:

- Which sustainability factors are financially material to the business model;
- How these factors could change the company's future performance or risk profile; and
- Whether management has credible strategies to manage downside risks and capture upside opportunities," noted both Jarod and Amanah.

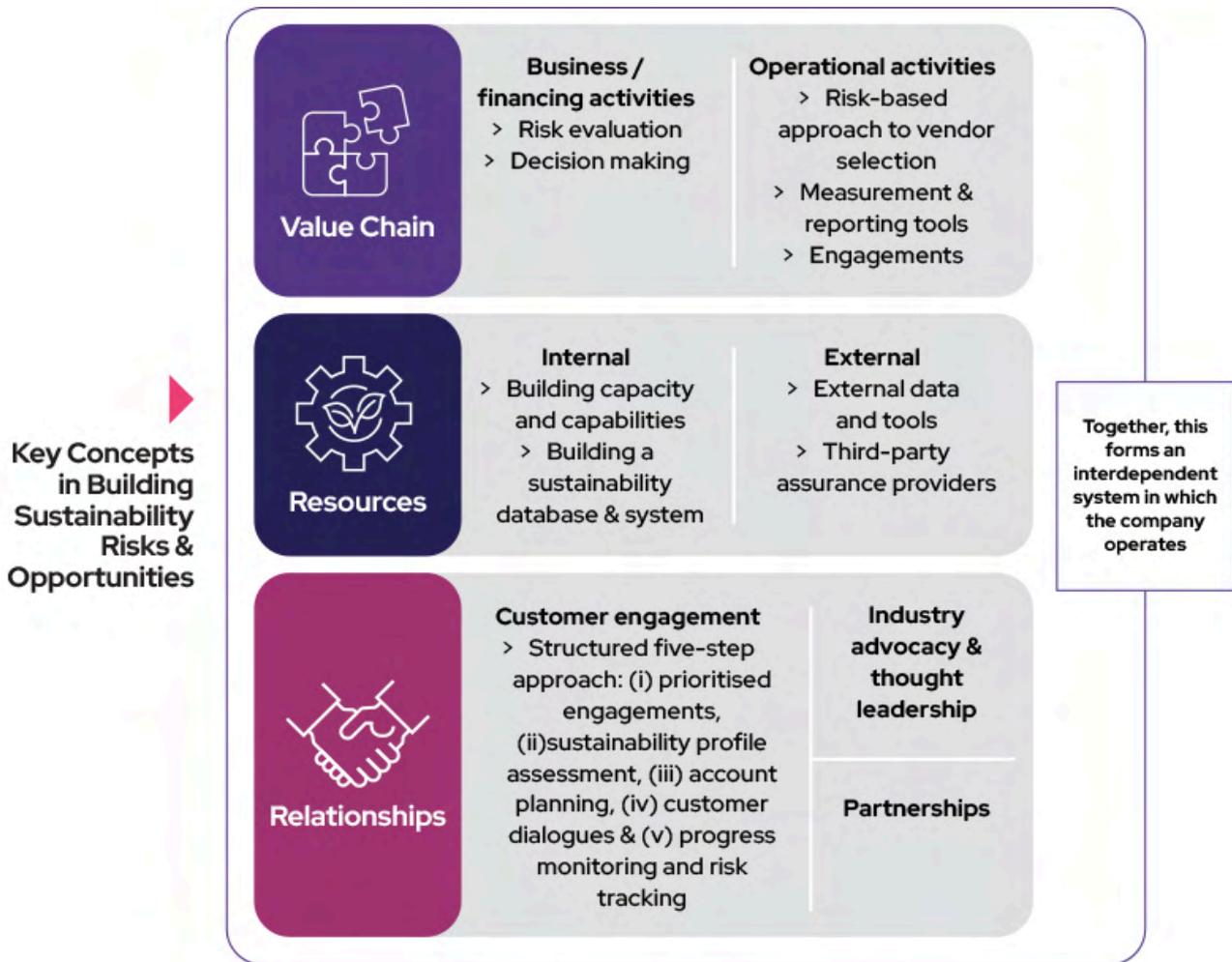
Translating Concepts into Practice: Value Chain, Dependencies and Impacts

Amanah explained: "IFRS S1 introduces important conceptual building blocks — value chain, resources and relationships, and dependencies and impacts. While these may sound abstract, investors see them as practical lenses for understanding business reality."

In practice, these concepts help companies move beyond a narrow internal focus:

- **Value chain analysis** highlights where key risks and opportunities are — whether upstream (suppliers, raw materials), within operations, or downstream (customers, product use).
- **Dependencies** reveal what the business relies on to operate successfully — such as energy, labour, ecosystems or critical infrastructure.
- **Impacts** help explain how the company's activities may, over time, create financial feedback loops through regulation, reputation or market demand.

When applied well, these concepts allow companies to articulate *why* certain sustainability issues matter financially — not just *that* they exist.



Industry-based guidance such as the Sustainability Accounting Standards Board (SASB) Standards and Climate Disclosure Standards Board (CDSB) Framework helps organisations to focus on relevant metrics for their sector. IFRS S1 and S2 also emphasise “reasonable and supportable information,” promoting practicality and transparency while allowing smaller entities to begin with readily available tools and get started on their baseline data.

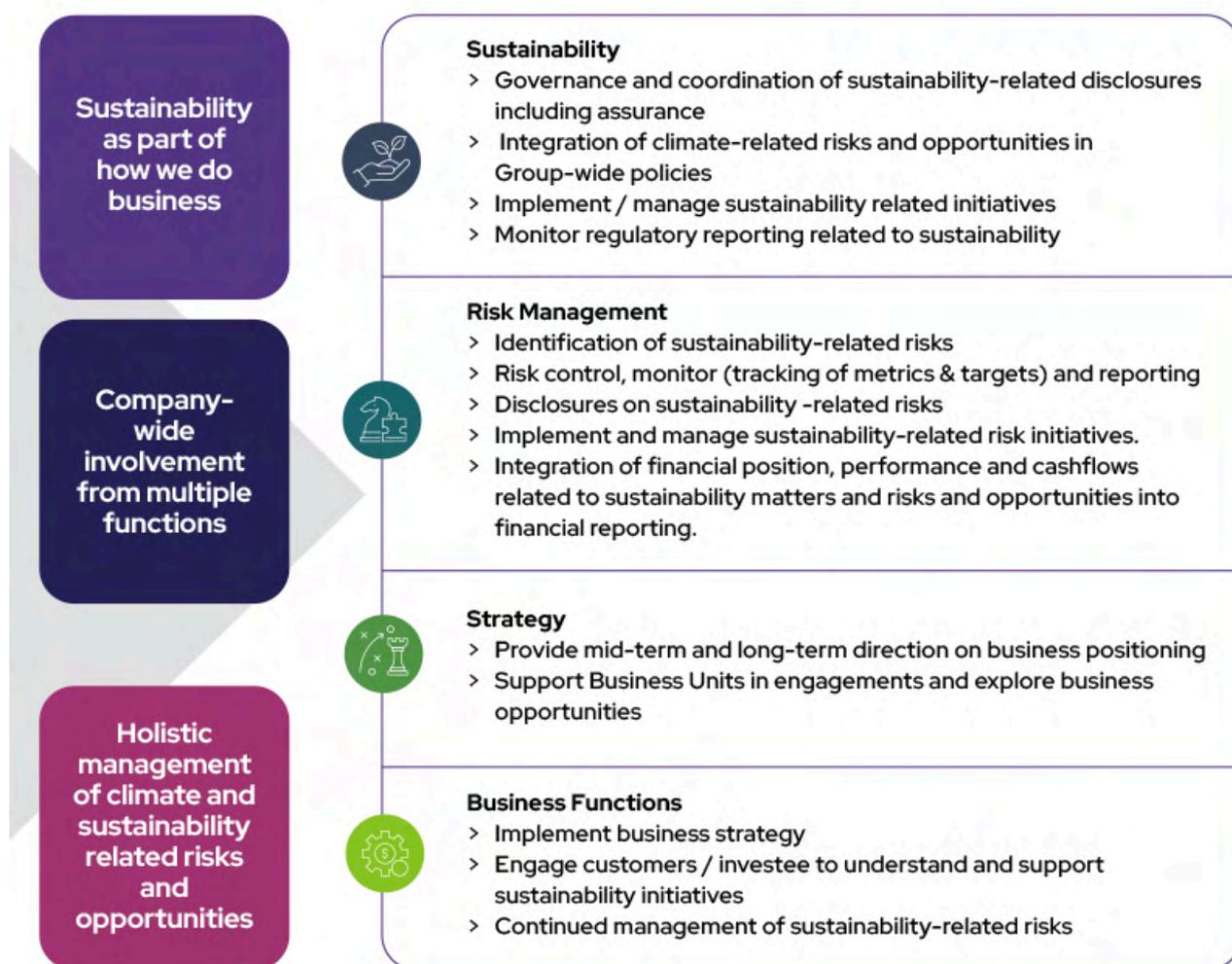
Enterprise-Wide Integration

Jarod explained that sustainability reporting cannot be managed in isolation. An enterprise-wide approach—integrating governance, strategy, finance, risk, and operations—is vital.

Organisations often start with challenges in gathering data and qualitative information. Over time, organisations progressively enhance their data collection, measurement, and reporting. Integration across finance, sustainability, and risk teams is essential, with accountants playing a key role in ensuring accuracy, verification, and credible disclosures.

The three panellists agreed that strong board oversight, cross-functional collaboration, and accountability structures support high-quality, decision-useful disclosures that meet both regulatory and stakeholder expectations.

CROSS FUNCTIONAL TEAM EXPECTATIONS



Under IFRS S1, companies are required to refer to the following sources of guidance when identifying sustainability-related risks and opportunities:

- IFRS Sustainability Disclosure Standards, including IFRS S2 (where applicable)
- SASB Standards (industry-based sustainability topics and metrics)
- Climate Disclosure Standards Board (CDSB) Framework (for environmental-related disclosures)
- TCFD recommendations (particularly for governance, strategy, risk management, and metrics)
- Other industry practice and relevant frameworks, to the extent they are consistent with IFRS S1

While IFRS S1 does not prescribe a single method for identifying sustainability-related risks and opportunities, it does require companies to refer to specific sources of guidance as set out above.

Companies are expected to:

- Use the guidance to inform their assessment, not replace judgment;
- Leverage existing risk management, strategy and governance processes; and
- Ensure consistency between sustainability disclosures and other public information.

Reasonable and Supportable Information — Investor's Expectations

From an investor's standpoint, the requirement to use *all reasonable and supportable information available without undue cost or effort* is about **credibility and proportionality**.

The panel session highlighted that investors do not expect perfection, but they do expect:

- Clear explanation of how risks and opportunities are identified;
- Evidence that management has considered both internal and external information; and
- Transparency around assumptions, limitations and areas of uncertainty.

In practice, this means using information that management already relies on — internal data, industry benchmarks, regulatory developments and credible external research — while avoiding excessive modelling or speculative analysis that adds to informed decision making.



Challenges in Applying the Guidance and How to Overcome Them

The panellist addressed a few questions covering common challenges including data gaps, uncertainty over value chain boundaries, and internal capability constraints. From an investor's perspective, these challenges are understandable — but silence or boilerplate disclosure is not.

Besides the challenges mentioned above, companies should be transparent about limitations that they have, demonstrate progress over time, and consider sustainability in governance and decision-making.

Incremental improvement, supported by clear governance and accountability, often builds more investor confidence than overly polished but superficial disclosures.

Starting the Journey: Practical Advice for Companies

The panel session concluded with closing remarks reiterating that companies commencing their reporting journey should start with what matters most. The focus should be on understanding the business model and where sustainability realistically affects financial and climate-related outcomes, alongside early engagement with internal stakeholders across finance, risk, operations and strategy. It is about communicating how the organisation creates value — and how sustainability shapes that story over time.

The adoption of IFRS S1 and S2 under the NSRF represents a milestone for sustainability reporting in Malaysia. These standards provide a globally consistent framework for disclosing what truly matters to investors and stakeholders. With expertise in reporting, assurance, and governance, accountants are uniquely positioned to bridge financial and sustainability information, helping Malaysian businesses to not only comply with sustainability reporting requirements but thrive in a sustainable and resilient economy.

MIA Certificate of Sustainability for Accountants – Essential Learning for Accountancy Professionals in the New Sustainability Environment

[at at-mia.my/2026/02/06/mia-certificate-of-sustainability-for-accountants-essential-learning-for-accountancy-professionals-in-the-new-sustainability-environment](https://at-mia.my/2026/02/06/mia-certificate-of-sustainability-for-accountants-essential-learning-for-accountancy-professionals-in-the-new-sustainability-environment)

February 6, 2026



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Organisations today are evolving at a tremendous pace due to the pressures of sustainability and climate risks. As professionals who are deeply embedded in the business ecosystem, accountancy professionals today are at the heart of this shift—where sustainability is increasingly integrated into financial reporting, governance, risk management, compliance and long-term value creation.

The Malaysian Institute of Accountants (MIA) believes that every accountant has the potential to evolve into a sustainability professional and leader. As envisioned by the MIA Sustainability Blueprint for the Accountancy Profession, accountancy professionals are taking on expanded roles as sustainability advocates, leaders, and assurance and trust providers.

To function optimally in this new environment, these hybrid sustainability–accountancy professionals must be equipped to assess sustainability-related risks and opportunities, support climate-related disclosures, enable strategy integration, and uphold ethics and trust in sustainability information.

To ensure that our members and accountancy professionals can stay abreast of these developments, the MIA has meticulously designed the MIA Certificate of Sustainability for Accountants, launched recently at the inaugural MIA Sustainability Showcase 2025.

In this structured three-day programme, participants will be exposed to a curriculum that has been purposefully curated for accountancy professionals bridging sustainability and finance. The curriculum starts with a broad, top-down perspective on the current sustainability landscape—covering key sustainability trends, developments and regulatory requirements including sustainability reporting IFRS S1 and IFRS S2, the National Sustainability Reporting Framework (NSRF).

The curriculum then expands on sustainability assurance (ISSA 5000), and ethics in sustainability, alongside climate disclosures, materiality, stakeholder engagement, and the use of technology and digital tools in sustainability data and analytics.

Through a mix of expert insights, case studies and practical exercises, participants will gain a better understanding of the impact of sustainability on organisations, including how to embed sustainability into strategy and operations, and how to provide useful sustainability information to support more effective decision-making and improved outcomes.

Upon successful completion of the programme and the prescribed assessment, participants will be awarded a Certificate of Completion by the MIA. Participants who do not meet the assessment requirement will be issued a Certificate of Attendance.

The inaugural MIA Certificate of Sustainability for Accountants will be held on 9, 10 and 11 February 2026 (Monday to Wednesday) at the Connexion Conference & Event Centre @ The Vertical, Bangsar South, Kuala Lumpur. To make the programme more accessible, it is subsidised by the Capital Market Development Fund, in addition to offering a special introductory fee. Notably, the programme offers 24 CPE hours, enabling members to fulfil their annual CPE requirements.

[Click here](#) for more information on the MIA Certificate of Sustainability for Accountants.



The poster features a central image of a glowing lightbulb with green leaves and circuitry inside, set against a dark green background. At the top, logos for MIA (Malaysian Institute of Accountants), FPLC (Federation of Public Listed Companies Bhd), and CMDF (Capital Market Development Fund) are displayed. A yellow starburst graphic in the top right corner reads 'SPECIAL INTRODUCTORY FEE'. Below the lightbulb, the title 'MIA Certificate of Sustainability for Accountants' is written in large, bold, yellow-green letters. At the bottom, the dates '9, 10 & 11 February 2026 (Monday – Wednesday)' and the venue 'Connexion Conference & Event Centre @ The Vertical, Bangsar South, Kuala Lumpur' are listed in white text.

MIA Digital Economy Developments and Engagements

at at-mia.my/2026/02/26/mia-digital-economy-developments-and-engagements

February 26, 2026



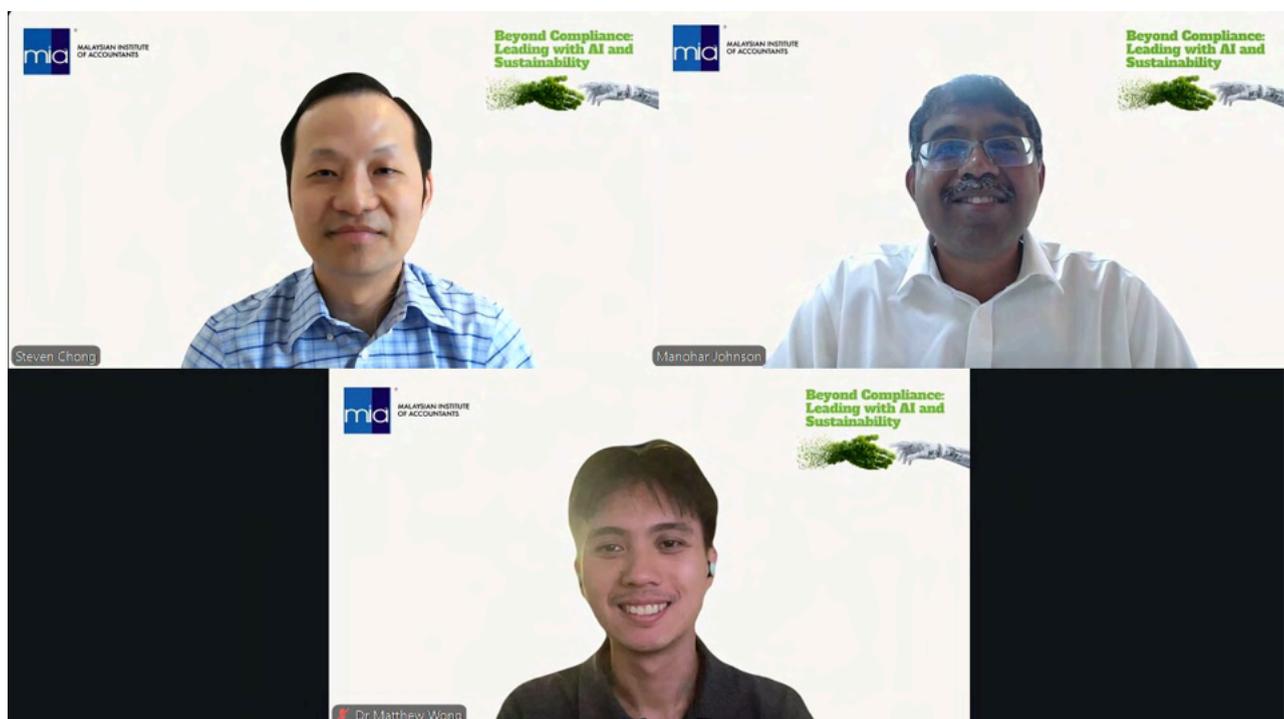
The banner features the Xero logo on the left, followed by the text "Streamline accounting and e-Invoicing with Xero's MDEC-accredited Affordable E-Invoicing Solution." and a "Become a Xero Partner" button on the right.

By the MIA Sustainability, Digital Economy and Services Team

This quarterly update outlines the Institute's continued advocacy and professional engagement in the digital economy and artificial intelligence (AI). Covering the period from October to December 2025, it highlights key programmes initiated to support members and strengthen the accountancy profession's readiness in navigating digital transformation and emerging technologies.

Beyond Compliance: Leading with AI and Sustainability

In support of efforts to leverage synergies between AI and sustainability, MIA successfully hosted a complimentary webinar titled "Beyond Compliance: Leading with AI and Sustainability" in October 2025, attracting nearly 350 participants.



The session explored how AI elevates sustainability reporting through automation and strategic insights, while stressing that ethical AI and a shift toward proactive leadership are essential for modern accountants.

Led by moderator Steven Chong, Member of the MIA Digital Technology Implementation Committee, and featuring Dr. Matthew Wong, Founder & CEO of CarbonGPT, and Manohar Johnson, MIA Council Member and Member of the MIA Sustainability Committee, the session highlighted the growing demand for sustainability reporting. By leveraging AI effectively, accountants can stay ahead, turn data challenges into practical insights, and continue to deliver meaningful impact for the profession. Access the full article [here](#) for more insights.

MIA Digital Month 2025 Session Recordings

MIA Digital Month 2025 (MDM 2025), centred on the theme “*Digital Empowerment for a Sustainable Future*,” featured a diverse lineup of experts from public practice, professional accountants in business, the public sector, and academia.

Held from April to May 2025, the series offered in-depth discussions on critical topics, including AI in practice, trust and risk management in AI, tools and technologies for sustainability reporting, and talent development for the profession. Each session delivered actionable insights to support professionals in navigating the complexities of the digital era.



All session recordings are now available on the [MIA YouTube Channel](#), enabling members to strengthen their digital capabilities and stay ahead in an evolving professional landscape.

MIA Taxation and Technical Initiatives: An Overview

at at-mia.my/2026/02/26/mia-taxation-and-technical-initiatives-an-overview

February 26, 2026



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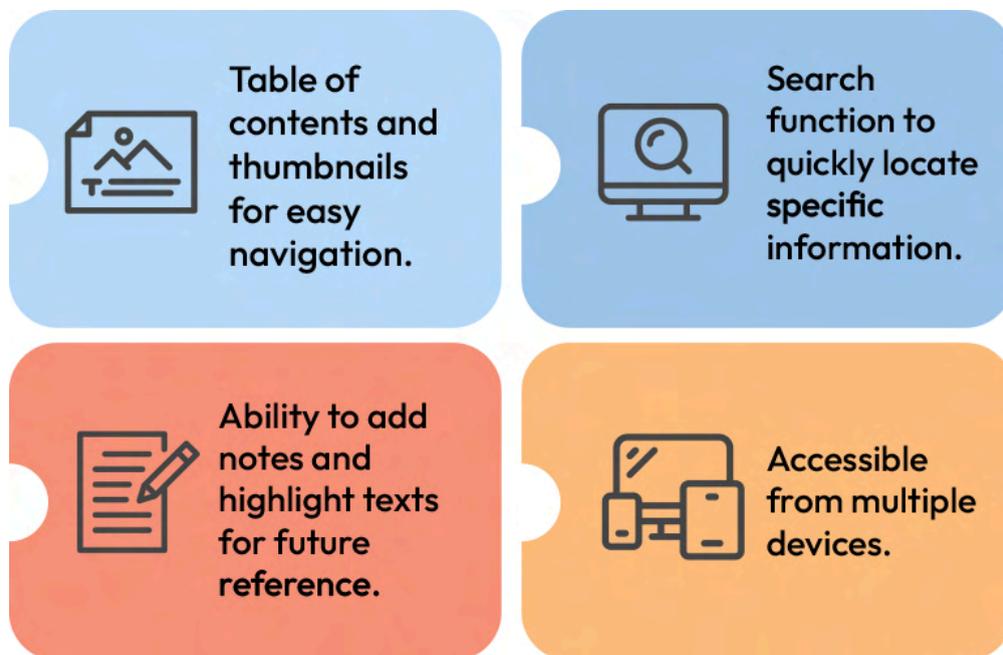
By the MIA Sustainability, Digital Economy and Services Team

This quarterly update outlines the Institute's continued advocacy and professional engagement in taxation and reporting. Covering the period from October to December 2025, it highlights key regulatory developments, and technical initiatives undertaken to support members and uphold high standards of transparency, compliance and professional excellence.

e-2025 Budget Commentary and Tax Information

In December 2025, the Institute announced the e-2026 Budget Commentary and Tax Information (e-2026 BB) via Circular No 63/2025 dated 22 December 2025.

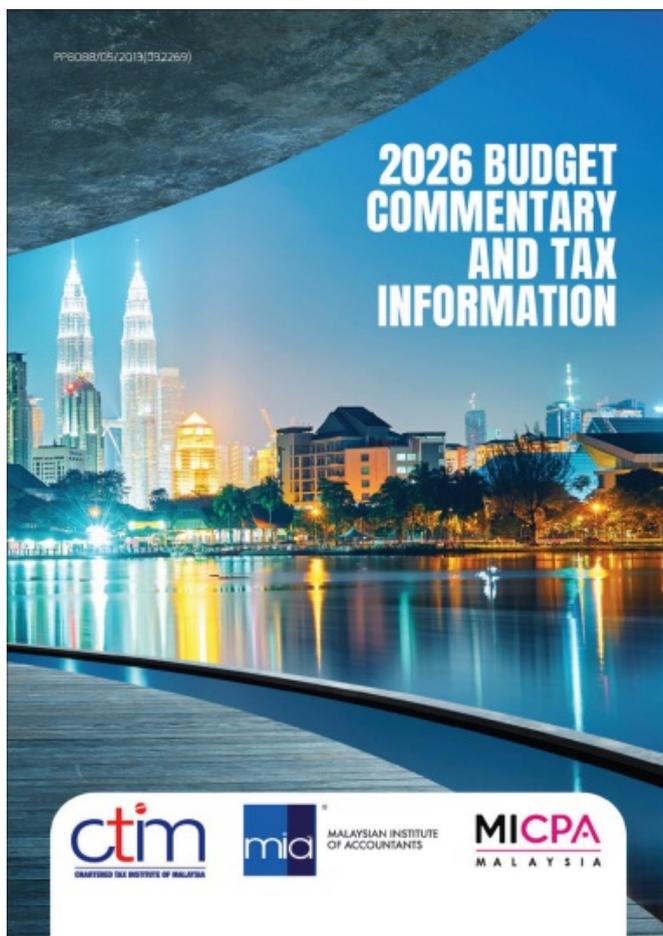
e-2026 BB is interactive, mobile-friendly and easy to access. Other features include:



The download and print features will be available to MIA members in February 2026.

To access the e-2026 BB across various devices, please visit the [MIA Member Services Portal](#). You will be prompted to login with your membership credentials and click a dropdown menu – My Privileges > Knowledge & Resources > 2026 Budget Commentary

and Tax Information.



Joint Memorandum on Issues Arising from the 2026 Budget Speech and Tax Bills 2025

MIA, together with the Chartered Tax Institute of Malaysia (CTIM), the Malaysian Institute of Certified Public Accountants (MICPA), and the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA), submitted a joint memorandum to the Inland Revenue Board of Malaysia and the Ministry of Finance (Tax Authorities) in December 2025. The memorandum addressed issues arising from the 2026 Budget Speech and the Tax Bills 2025.

Among the issues raised are gains or profits from the disposal of capital assets and other proposed amendments to the Income Tax Act 1967 (ITA 1967). Included therein were the various proposed amendments to the Stamp Act 1949 and the Real Property Gains Tax Act 1976. Members will be updated on the tax authorities' responses following engagement with them in 2026.

Comment Letter on Operational and Non-Technical Issues for the DESIRE Dialogue 2025

In October 2025, MIA and MICPA (the Institutes) submitted a comment letter to the Inland Revenue Board Malaysia (IRBM) on operational and non-technical issues for the DESIRE Dialogue 2025.

Eight operational and non-technical issues were deliberated in the DESIRE Dialogue 2025 by the representatives of the Institutes' Taxation Practice Committees in November 2025. The key issues were related to:

- significant delays in processing expatriate tax documents (e.g. tax clearance letters, Form JR / JA etc.)
- issuance of Notice of Additional Assessment (Form JA) due to an employee's rental contribution
- Labuan Foundations being subject to tax under the Income Tax Act 1967, which requires filing the Form e-C
- the missing column in Form PT (online) for the YA 2024 compared to the printed version
- capital gains tax, including concerns about a foreign company's need to register for an income tax reference number to file a single capital gains tax return and receive an employer tax file number automatically.

Members can access the [MIA e-Library](#) for the minutes of the DESIRE Dialogue published in Circular No 4/2026.

Complimentary Webinar on Overview of the Third Edition of the IFRS for SMEs Accounting Standard



MIA remains committed to enabling the future relevance of SMEs by facilitating understanding and enhancing application of accounting standards. A complimentary virtual webinar titled “*Overview of the Third Edition of the IFRS for SMEs Accounting Standard*” was successfully conducted in October 2025.

The session provided participants with a concise overview of selected key sections of the Malaysian Private Entities Reporting Standard (MPERS) such as Section 2 *Concepts and Pervasive Principles*, Section 9 *Consolidated and Separate Financial Statements*, Section

12 Fair Value Measurement, and Section 19 Business Combinations and Goodwill.

The webinar featured insightful presentations by Associate Professor Dr Chong Aik Lee, Vice-President, Academic Affairs, UCSI College and Rasmimi Ramli, Executive Director, Sustainability, Digital Economy and Services (SDES), MIA, followed by an interactive Q&A session that enhanced participants' understanding of the latest developments in MPERS.

Navigating Rising Audit Exemption Thresholds (Part 2): Regional Insights on How SMPs Emerged More Resilient

at at-mia.my/2026/01/05/navigating-rising-audit-exemption-thresholds-part-2-regional-insights-on-how-smps-emerged-more-resilient

January 5, 2026



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By MIA Professional Practices and Technical

Audit exemption is not a new concept for Malaysia; it was introduced nearly a decade ago. The initial thresholds allowed for a gradual transition, with subsequent, phased increases providing a multi-year runway for Small and Medium Practices (SMPs) to diversify and reduce their reliance on statutory audit work.

In [Part 1](#), we presented a strategic response framework for Malaysian SMPs. Now, we turn to our regional peers in Singapore and Brunei, who have already navigated this journey. Their experiences, drawn from a recent panel discussion, offer practical insights for Malaysian practitioners transforming from compliance-focused auditors into trusted business advisors.

The panel, moderated by Mr. Simon Tay, MIA Executive Director of Professional Practices & Technical, featured:

- Ms. Lucy Wong, Practitioner, Lucy Wong and Associates (Brunei)
- Ms. Vivienne Chiang, Managing Director, Reanda Adept PAC (Singapore)
- Mr. Lim Yeong Seng, Managing Partner, KLP LLP (Singapore)
- Puan Saniza Said, Audit Partner, Saniza & Co (Malaysia)
- Mr. Wong Wen Tak, CEO of Grant Thornton Malaysia PLT (Johor Office) (Malaysia)

Brunei: A Case Study in Sudden Adaptation

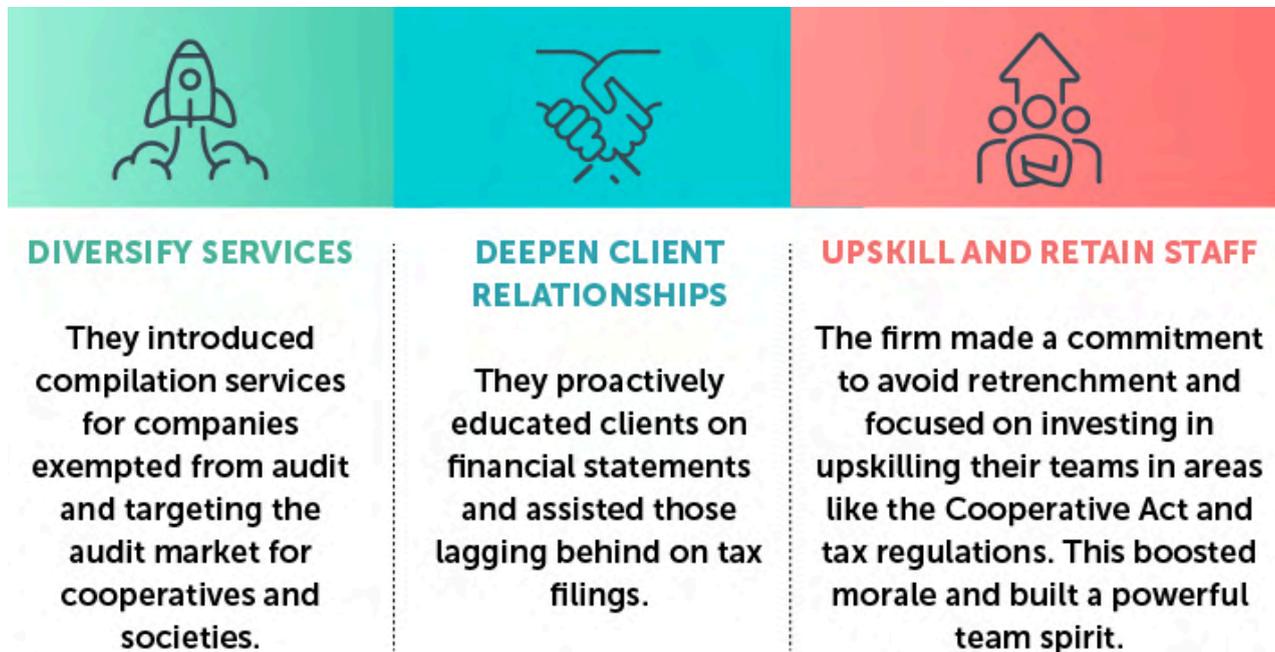
In Brunei, private companies are exempt from an audit if their annual revenue is up to BND 1 million, they have 20 or fewer shareholders, and no corporate shareholders.

The Key Takeaway: Resilience Through Forced Reinvention

The policy was introduced without a phased timeline or having undergone extensive consultation. This sudden shift created significant uncertainty, forcing firms to adapt quickly or face decline.

Strategic Transformation in Action: Lucy Wong's Story

Facing a potential 40% drop in revenue, Lucy Wong and Associates embarked on a client-centric overhaul. Their strategy was threefold:



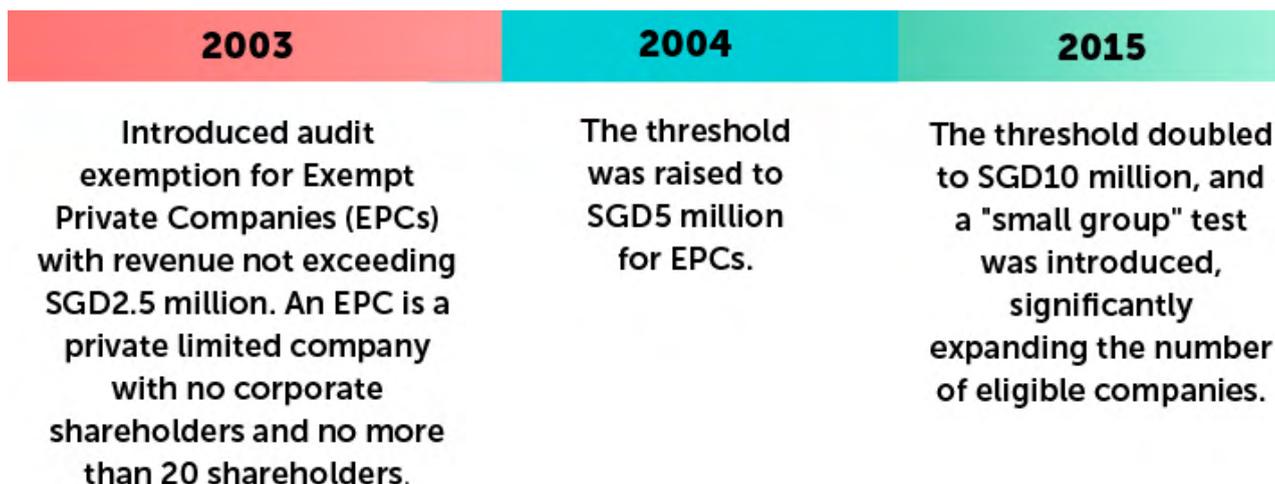
The result was a stronger, more resilient practice that attracted higher-quality clients, grew its team, and retained almost all clients.

Insights for Malaysia:

Regulatory change can be unpredictable. The ability to pivot quickly is a core survival skill. Bruneian firms that had already begun diversifying were best positioned to weather the storm.

Singapore: A Blueprint for Progressive Transition

Singapore's journey with audit exemption provides a more gradual and instructive case study for Malaysia with the following key milestones:



The Phased Impact on SMPs

As Vivienne Chiang highlighted, the impact was phased. The initial introduction was a “disruptive shock,” but subsequent changes were foreseen, allowing firms to build resilience. The most recent increase proved less severe because the peak revenue impact had already occurred.

Strategic Outcomes: Efficiency and Advisory

Mr. Lim Yeong Seng emphasised the strategic benefit: while audit revenue may drop, it allows firms to reallocate resources to higher-margin services.

Vivienne on Strategic Client Management:

“We segment clients into three groups: those who must be audited, those already exempt, and those nearing the threshold. For the latter, we initiate future-planning discussions. A key offering is compilation services, for which firms successfully charge up to 80% of the traditional audit fee. With a lower risk profile, this offers a better return on effort and frees up valuable firm resources.”

Puan Saniza Said concurred, confirming she has implemented a similar client segmentation model in her own practice in Penang. This approach, she noted, has been instrumental in proactively managing her client portfolio, demonstrating the strategy’s applicability in the Malaysian context.

Lim on Business Efficiency:

“The reduction in audit work alleviates recruitment pressure and creates spare capacity. This allows us to pivot to new, non-audit services. Remember, it’s the profit that counts, not the revenue. By applying the 80/20 rule, we achieve better returns for less effort and can expand our service offerings beyond the independence constraints of auditing.”

Insights for Malaysia:

A progressive timeline is a gift. Use it to actively restructure, invest in advisory training, and communicate your evolving value proposition. This transforms a threat into an opportunity for growth and deeper client relationships.

Leadership Perspectives: M&A and Technology

Growth Strategies: Organic vs. Inorganic

The panel revealed two successful growth paths:

- Both Vivienne Chiang and Wong Wen Tak championed an inorganic strategy. Notably, Chiang’s firm executed mergers and acquisitions to rapidly consolidate its position and attract larger clients.

- Lim Yeong Seng, Saniza Said and Lucy Wong advocated for an organic path, focusing on perfecting the firm's core audit service and profitability rather than pure scale.

Technological Investment: A Universal Imperative

All panellists agreed technology is non-negotiable, but highlighted different benefits:

- **Vivienne:** "Investing in technology is a strategic necessity to combat the talent shortage, save time, and improve accuracy."
- **Lim:** "We use Robotic Process Automation (RPA) and data mining to make audits more efficient and meaningful, freeing staff for value-added analysis."
- **Lucy:** "The pandemic accelerated adoption. The key is to balance clear benefits against costs for a strong Return on Investment (ROI)."
- **Wong:** "Technology allows us to leapfrog, provide data-driven value, and make work more engaging for staff, aiding retention."

Conclusion: A Regionally Proven Path for Malaysia

The experiences of Singapore and Brunei provide a clear lesson: audit exemption, while disruptive, is a catalyst for positive transformation. SMPs that shifted from a compliance-only model to a proactive, advisory-focused practice emerged stronger.

This path is not just theoretical but proven locally. Mr. Wong Wen Tak, a former Malaysian SMP practitioner, began preparing for this shift in 2017. By diversifying services and focusing on advisory, his firm has since joined the Grant Thornton network and achieved growth beyond initial expectations.

The message is unequivocal: by learning from regional peers and emulating local success stories, Malaysian SMPs can transform this challenge into their greatest opportunity for growth and resilience. The future belongs to those who adapt.

New Year's Message 2026 from the MIA President and Chief Executive Officer

at at-mia.my/2026/01/02/new-years-message-2026-from-the-mia-president-and-chief-executive-officer

January 2, 2026



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We are excited to welcome 2026 with a clear vision of strengthening engagement and collaboration in advancing the profession for future relevance.

Building on our momentum of recent years, in 2026 we will continue to focus on translating our strategies into sustainable outcomes, and value for members, stakeholders and the nation.

Guided by our mandate to regulate, develop and advance the profession, MIA remains committed to continuously upskilling members as trusted professionals in a complex environment — upholding integrity, strengthening governance and enabling informed decision-making across the economy.



Advancing Sustainability

As Malaysia progresses in its sustainability journey, accountancy professionals play a critical role as sustainability leaders, advocates and assurance providers.

In 2026, MIA will continue to implement sustainability initiatives as outlined in the MIA Sustainability Roadmap, guided by the MIA Sustainability Blueprint for the Accountancy Profession. Our priority is equipping members with the competencies needed to support sustainability reporting, assurance and value creation — ensuring that sustainability is fully integrated into business strategy, governance and performance.



Strengthening Ethics and Governance

Ethics and good governance are the foundation of public trust. MIA remains committed to supporting members as trusted advisors in navigating evolving regulatory and reporting requirements, through guidance, outreach and dialogue, including the mandatory 2 CPE credit hours of ethics education effective 1 January 2026.

In 2026, we will continue our high-level engagements with the Government, regulators and stakeholders on key initiatives, including developments in sustainability reporting and assurance, good governance and legislative reforms affecting the profession.

MIA also continues to engage with the Ministry of Finance and the Office of the Accountant General pertaining to the amendments of the Accountants Act (the Act) 1967. This will enable MIA to further strengthen its roles and functions in advancing the profession for future relevance and safeguarding public trust and interest.



Accelerating Digital Transformation

Technology continues to reshape how accountancy professionals work and create value. In 2026, MIA will further intensify its efforts to promote digital adoption across the profession, recognising technology as a critical enabler of future relevance.

Guided by the MIA Digital Technology Blueprint, our focus will be on driving practical digital transformation — encouraging firms, organisations and professionals to embrace data, automation and emerging technologies responsibly and strategically, while maintaining strong ethical and governance foundations.



Building a Future-Ready and Inclusive Profession

Developing future-ready talent remains central to MIA's mission. In 2026, we will continue to strengthen professional pathways, competency development and lifelong learning in line with international standards and evolving market needs.

Professional development, leadership growth and knowledge-sharing will remain key priorities, reinforced through MIA's flagship conferences, programmes and thought leadership platforms. We will also continue to foster inclusivity across the profession — engaging members at every stage of their career, from aspiring accountants to seasoned leaders.



Moving Forward Together

The progress we aspire to achieve in 2026 requires collective effort. The shared commitment, dedication and contributions of the Council, Committees, Management and staff enable MIA to fulfil its mandate effectively.

As we look ahead to 2026, we anticipate a year of strong momentum for MIA and the profession. Our members are central to this journey, and we remain committed to continuously improving our services for a future-ready profession.

Wishing you good health, happiness and continued success in 2026 as we advance the profession together with integrity and excellence.

#Nation Building #Regulate Develop Advance

Yours sincerely



SANIZA SAID
President



G SHANMUGAM
Chief Executive Officer

Setting the Tone for a Future-Ready Profession

at at-mia.my/2026/02/16/setting-the-tone-for-a-future-ready-profession

February 16, 2026



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By MIA Strategic Communications & Branding Team and Nazatul Izma

The Malaysian Institute of Accountants (MIA) recently charted a new milestone—the election of Puan Saniza Said as its **first woman President** by the MIA Council on 8 December 2025.



Puan Saniza Said, President, MIA

While her election is a benchmark for diversity, equity and inclusion (DEI) and a hallmark of sustainability, her role is the same as any other MIA President—to serve on the MIA Council and help drive the Institute's mandate to regulate and develop the accountancy profession for future relevance.

Puan Saniza has been an MIA member since 2000. She was elected as an MIA Council Member on 26 September 2022 and elevated to Vice President on 1 December 2023 making her familiar with the Institute's collaborative leadership approach and advocacy for

nation building. In her new role, she will continue to serve and inspire progress towards the profession's transformation, leveraging MIA's sustainability agenda and continuing digital adoption efforts, while strictly upholding ethics in the public interest.

Practical Insights for Long-Term Adaptability

Drawing on her long experience, she brings to the table many insights relevant to MIA's members, especially SMPs. In her day job, she is the founder and Audit Partner of Saniza & Co., with over 26 years of experience in public practice and business consultancy. She began her career in 1997 as an audit associate at a small firm in Kuala Lumpur, upon graduating with a Bachelor of Accountancy from Universiti Teknologi MARA (UiTM), Shah Alam.

“Accounting appealed to me because it is practical and impactful. Starting my own firm was about building something aligned with my values — integrity, professionalism, and trust”, she stated. She is mindful that accountancy practitioners as business advisors are able to have tremendous influence and impact on businesses, their decision-making and outcomes, and the livelihoods and well-being of people in these organisations and the public at large. “While technical excellence matters, it is judgment, ethics, and people skills that truly differentiate sound accountancy leadership”, she added.

Strategically, Puan Saniza also acquired a Master of Business Administration from University Sains Malaysia (USM) to support her firm's diversification into business advisory. “I saw opportunities, particularly among SMEs, who needed trusted advisors rather than purely compliance support.”

Having weathered almost three decades in the Small & Medium Practices (SMP) space, Puan Saniza noted that: “The profession has changed tremendously, and adaptability has been key.” For example, she has strategically focused on carving out a niche in premium services—prioritising quality over quantity—to enable her firm to thrive sustainably. Puan Saniza also explained that she is highly selective in taking on clients, which has helped her firm in upholding audit quality, auditor independence and professional standards. She is also keen to share her lessons learned with members, especially SMPs – recently she delivered a session on best practices at the MIA Public Practice Programme 2026.

A key factor in adaptability has been applying the insights gained through MIA professional development programmes and access to resources, such as digital tools and Artificial Intelligence (AI) adoption tailored for SMPs, while minimising risks. “AI allows accountants to move beyond routine work into advisory and strategic roles. The challenge is ensuring professional judgment and ethics remain central. Technology enhances our work, but accountability always rests with the professional,” she said.

She encourages members to step outside comfort zones and take on difficult challenges for long-term growth. Personally, she thanks her family for insisting on enrolling her in a Chinese primary school in Perlis before it was in vogue, where she became fluent in

Mandarin. As an arts stream student in secondary school, she struggled with accountancy studies at university, having to study twice as hard as her peers. Mid-career, she chose to establish her then-sole practitioner firm in Penang, an unknown market where she lacked networks and solid support.

Key Priorities: Enhancing Value, Developing Talent

The role of MIA President is yet another challenge, albeit unexpected. “Being elected as MIA’s first woman President is deeply humbling. When I began my career, I was focused on learning, surviving deadlines, and doing my work well — I never imagined becoming ‘the first woman’ in this role” she said.

Nevertheless, her role as MIA’s first woman President brings greater visibility and representation for women accountancy professionals, in an evolving profession that now comprises more than 60% women. Her election also signals that the Malaysian economy is increasingly welcoming women leaders, reaffirming their leadership and potential based on capability, credentials and experience.

Like her predecessors, she will continue to focus on upholding MIA’s priorities and advocacy as the regulator and developer of the profession. Two key priorities are enhancing the value proposition of the profession and talent development for sustainable nation building.

“With regards to enhancing the value proposition, we have made encouraging progress across several targeted initiatives to enhance member engagement, capability, and long-term sustainability,” explained Puan Saniza. Initiatives for enhancing value and well-being include committing RM1.1 million from MIA reserves for FY2025/2026 to programmes that directly benefit MIA members and strengthen professional capacity and resilience. Members will also benefit from the Member Bereavement Assistance Programme, which is now fully operational, while the proposed Insurance Benefit has been approved in principle and is moving towards finalisation.

Communicating the value proposition of the profession is equally important to ensure that members are aware and able to access and benefit from these programmes, said Puan Saniza. On top of existing engagement sessions such as the Town Halls, MIA has commenced nationwide members’ networking sessions, starting in Johor Bahru, with more sessions rolling out across the country.



Talent development is especially close to her heart, and she is keen to give back to society. She has served as Academic Advisor to Polytechnics in the Northern Region since 2010, and strives to groom and nurture talent through her firm. “Seeing team members grow into confident professionals and leaders’ gives me the greatest satisfaction. Challenges were inevitable — regulatory shifts, technological change, and periods of uncertainty — but they reinforced the importance of resilience and continuous learning”, she elaborated. A testament to her training efforts is the number of former staff who have been recruited by the Inland Revenue Board (LHDN) and Royal Malaysian Customs for their financial expertise.

Leading with Integrity to Protect the Public Interest

Puan Saniza emphasised that ethics, integrity and accountability are the foundation of the profession’s value proposition, underscoring its contributions to nation building.

“Public trust is our license to operate—the profession must act ethically, exercising professional judgment and upholding integrity and accountability to maintain trust and our reputation”, underscored Pn Saniza.

“Looking ahead, MIA’s direction is clear. We will continue to work to strengthen ethics and governance, advance sustainability and digital transformation, empower our members, and invest in the profession’s future”, she stressed.

She reminded members that their participation is vital to ensure that the profession remains responsive, relevant and trusted. “Collectively and by collaborating strategically, we can uphold the values of integrity, excellence and service — for sustainable nation building and a future-relevant profession.”

Stamp Duty Forum: Compliance and Optimisation

at at-mia.my/2026/01/16/stamp-duty-forum-compliance-and-optimisation

January 16, 2026



Streamline accounting and e-Invoicing with Xero's MDEC-accredited Affordable E-Invoicing Solution. Become a Xero Partner

By Siti Hazirah Hudal Firdaus

Is your organisation ready to comply with the new self-assessment system for stamp duties? Malaysia's migration from the official assessment system to the self-assessment system is effective from 1 January 2026. Under this new system, duty payers must have a sound knowledge of the Stamp Act 1949 to ensure the furnishing of accurate returns. Errors or omissions may result in penalties in addition to any duty shortfall, thereby increasing both financial and compliance exposure for organisations.

In response to these enhanced compliance requirements, the **Malaysian Institute of Accountants (MIA)**, in partnership with **TRATAX Sdn Bhd**, is organising the inaugural Stamp Duty Forum: *Compliance and Optimisation*. Through in-depth technical coverage and practical insights, the Forum equips participants with essential stamp duty knowledge and a comprehensive understanding of relevant provisions. This, in turn, enables organisations to strengthen their compliance frameworks and make informed commercial decisions amid the tax authority's increasing scrutiny of stamp duty matters relating to service, rental, lease and financing agreements, both for intragroup transactions and transactions between independent parties.

Although stamp duty matters have historically been managed within the legal function, corporate leaders across finance, operations, sales, procurement, compliance and human resources must now be alert to



STAMP DUTY FORUM: COMPLIANCE & OPTIMISATION

10 February 2026 (Tuesday), 9.00 am – 5.00 pm
Connexion Conference & Event Centre @ Nexus, Bangsar South, Kuala Lumpur

OBJECTIVES
This forum seeks to help you:

- Be empowered with the essential knowledge of stamp duty
- Understand the present diverse views on the aspects of stamp duty without a settled interpretation

WHO SHOULD ATTEND

- Accounting & Finance Personnel
- C-Suite Executives
- Representatives with responsibility on stamp duty compliance matters

Note: Accounting/finance/legal knowledge is not a prerequisite for this event.

METHODOLOGY
Lecture with case studies and panel discussions.

stamp duty implications. Signing of documents made without sufficient awareness of stamp duty consequences may expose organisations to unforeseen risks and costs across business operations and transactions.

Sessions will feature professionals with expertise in tax and M&A law, with discussions led by a tax accountant. The Stamp Duty Forum will be held on **Tuesday, 10 February 2026 at the Connexion Conference & Event Centre @ Nexus, Bangsar South, Kuala Lumpur.**

This Forum is suitable for accounting and finance personnel, C-suite executives, and representatives responsible for stamp duty compliance matters. No prior accounting, finance or legal knowledge is required, making the programme accessible to a broad range of professionals with decision-making or compliance responsibilities.

FORUM HIGHLIGHTS



Stamp Duty Essentials

A comprehensive overview of stamp duty fundamentals, including chargeable instruments, responsible parties, exemptions, remissions and key changes effective from 1 January 2026.



Panel Discussion:

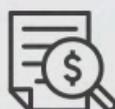
Effective Compliance Strategy

Practical insights on navigating the self-assessment system, recent court decisions, M&A transactions, internal restructuring and key considerations in developing robust internal compliance processes.



Handholding Session on the Stamp Duty Self-Assessment System (SDSAS)

A hands-on session on the functionalities and practical usage of the e-Duti Setem system, LHDN's new platform for stamping of instruments effective from 1 January 2026.



Readiness for Stamp Duty Audits and Appeals

Guidance on managing audits, disputes and appeals, with insights into common risk areas and best practices.



Panel Discussion: Spotlight on Duty Optimisation and Critical Transactions

Discussion on optimisation opportunities, critical transactions, cross-border issues, digital instruments and avenues for the refund of overpaid duties.

Don't miss this opportunity to prepare for the stamp duty self-assessment system and gain practical, implementation-focused insights from tax and legal professionals. By attending, participants will be better equipped to manage compliance risks and identify

optimisation opportunities with confidence.

Group discounts are available for three or more participants from the same organisation.

[Click here](#) for more information and registration.