

PREAMBLE

MAREF was established in 1990 for the promotion, encouragement and advancement of accountancy research and education in Malaysia. It was gazetted as an approved organisation under Section 44(6) of the Income Tax Act 1967 which regards any monetary donation towards the funds of this foundation as tax exempted.

Priority Research Topics 3.0

Making a Difference in Accountancy Research

In line with our endeavour to strengthen the accountancy profession in Malaysia, the Malaysian Institute of Accountants (MIA) establishes priority research topics (PRT) to drive the commissioning of research which will be funded by MAREF Priority Research Grants. The objective of this exercise is to ensure that the research outputs benefit the profession, particularly in Malaysia.

We have collated 6 topics which must be based on applied research as set out below. Funding* of up to RM30,000.00 is allocated for each project. The projects are set to commence in 2023 for a duration between 3 and 6 months.

**We may select or allocate funding for any of the listed topics at our absolute discretion.*

Closing date for submission of research proposal:

31 January 2023

1. Professional competency and university's role - perspectives of stakeholders and regulators.

To find a good mix of both knowledge or values and competency in future holistic accountants.

2. Economic transformation and innovation required for Malaysia to propel further beyond 2020.

Malaysia needs an underlying structural economic transformation to increase productivity growth, according to the World Bank. The pandemic has further exacerbated these differences.

Transforming Malaysia towards an innovation-led economy by leveraging on innovative human capital. Fostering "pioneering minds" is extremely important, especially in the effort to shift Malaysia towards an innovation-led economy.

3. Funding methods for technology adoption by Small and Medium Practices (SMPs) and Small and Medium-sized Entities (SMEs).

Identify existing funding methods available for SMPs and SMEs for technology adoption such as grants, loans, internal funding, tax incentives etc; determine the advantages and disadvantages of those methods and propose alternative funding methods and tax incentives.

4. Valuation of digital assets.

Measurement or valuation of digital assets.

5. Sustainability framework for MIA and the accounting profession.

Development of the sustainability framework for MIA and the accounting profession with ESG as the enablers (including a study on sustainability framework/practices by the accounting regulators/professional bodies/companies locally and globally).

6. Correlation between corporate reporting using <IR> framework and the impact on the performance (both financial and non-financial) of companies (valuation-market value & cost of funds) for Malaysian market and how <IR> result in better investor confidence.

Corporate Reporting in Malaysia has come a long way. With efforts from the regulators, professional bodies, investor communities, and businesses themselves, we've seen many local companies now better address the basics of effective communications, such as explaining their business strategy, priorities, and KPIs i.e the story of their organisation.

Despite this, there is an ever-increasing demand from investors for further transparency, as well as a more holistic view on value, which is consistent with the principles behind <IR>.

<IR> is a demonstration of "integrated thinking" – a process in which companies report more about inputs beyond just the financials and outcomes rather than just outputs, articulating the true value their business delivers to stakeholders.

Choose the topic of your interest and submit your research proposal to us by 31 January 2023.

CONTACT MAREF SECRETARIAT

rafidah@mia.org.my

Research Guidelines and other information
about MAREF can be found at:

www.maref.org.my