



# MALAYSIAN ACCOUNTANCY RESEARCH AND EDUCATION FOUNDATION

(A Trust Body Initiated by the Malaysian Institute of Accountants)



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

**Closing date for  
Proposal submission  
13 March 2019**

## Priority Research Grants

MAREF was established in 1990 to promote, encourage and advance accountancy research and education in Malaysia, in order to benefit and strengthen the profession, particularly in Malaysia.

MAREF was gazetted as an approved organisation under section 44(6) of the Income Tax Act 1967; therefore, any monetary donation towards the foundation is tax exempted.

To expand the body of relevant accounting knowledge and strengthen the accountancy profession in Malaysia, the Malaysian Institute of Accountants (MIA) has developed a priority research programme to drive the commissioning of research topics which will be funded by MAREF Research Grants.

We have collated 5 priority research topics as set out on the next page for your consideration. Funding\* of up to RM50,000.00 is allocated for each topic. Work on the topics is set to commence from April 2019 for a total duration of 6 months.

For more details, kindly contact the MAREF Secretariat at [admin@maref.org.my](mailto:admin@maref.org.my) or [nurul.hidayah@mia.org.my](mailto:nurul.hidayah@mia.org.my). Research Guidelines and other information about MAREF can be found at our website [www.maref.org.my](http://www.maref.org.my).

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

## Work with us

### Nation Building Through Accountancy Research

The research funded by MAREF is crucial in building a body of Malaysia-centric accounting knowledge that can be applied both locally and globally to support business and economic growth.

Each year, MAREF funds thousands of ringgit in research and authorship honorariums. Since its inception in 1990, MAREF has funded more than RM500,000.00 in 32 research studies focused on the accounting industry.

To sustain its mission, MAREF relies heavily on the generous support from business corporations and individuals especially within the MIA community. MAREF hopes that donors will continue to give generously to support this noble goal of expanding accounting knowledge. As MAREF is an

approved organisation under section 44(6) of the Income Tax Act 1967, your financial contributions to MAREF are TAX EXEMPTED..

In addition to financial support, MAREF welcomes all those who wish to volunteer their services and expertise, by serving as a researcher and/or contributing ideas on research topics. MAREF strives to nurture productive and well-respected relationships with academic researchers and industry practitioners who are the backbone of MAREF. We thank all our stakeholders and well-wishers for their invaluable support throughout the years. By contributing to MAREF, you support the accounting profession, the public interest and the nation..

## Priority Research Topics

### 1. Transforming the accounting profession:

Examines the different perspectives on transformation according to:

- a) Professional accountants in business (PAIB)
- b) Small and medium practitioners (SMPs)
- c) Public sector
- d) Academia

Features a case study examining the impact of digitalisation on the accounting profession. Identifies the gaps between current skills and future skills in the accounting profession. Explores the methods and/or approaches to upskill accounting, emphasising the importance of change management to embrace technology and digitalisation.

### 2. The willingness to pay more tax

Analyse tax schemes in other jurisdictions and identify the factors contributing to the willingness to pay more tax.

### 3. Crypto-currency

Examine practical issues and challenges hampering the development and broader adoption of crypto-currency. Recommend the approaches or ways to address these issues and challenges in order to leverage the opportunities in crypto-currency.

### 4. Accrual accounting in public financial management

Focuses on a case study of accrual accounting adoption across various jurisdictions, with the aim to develop best practices in accrual accounting, as high-quality financial reporting is crucial to ensuring that governments make informed decisions based on their actual financial position.

### 5. Intangible assets

MFRS 138 Intangible Assets defines an intangible asset as an identifiable non-monetary asset without physical substance. This research aims to explore accounting considerations for emerging intangible assets – such as data and intellectual capital - as well as analyse whether there is a possible recognition method and/or disclosure in the financial statements.

Choose the topic of your interest and submit your research proposal to us before **13 March 2019**. Applications are open to local researchers from Institutions of Higher Learning and the public and private sectors. We also welcome applications from foreign researchers teaming up with local partners. For more information, call us at +603-2148 9911 or +603-2722 9281.