

PRIORITY RESEARCH TOPIC 3.0 CALL FOR PROPOSALS

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.

INTRODUCTION

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. Funding of up to RM30,000 is allocated for the project. The projects is set to commence for a duration between 3 and 6 months.

RESEARCH TOPIC

RESEARCH TITLE

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.

DESCRIPTION

Corporate reporting in Malaysia has improved, with better communication of business strategy, priorities, and targets from local companies. Investors now demand more transparency and a holistic view of an organization's value. This improvement is due to collaborative efforts from regulators, professional bodies, investors, and businesses themselves.

The Integrated Reporting <IR> Framework promotes a more concise report by focusing on material issues relevant to businesses and stakeholders. It integrates financial and non-financial information to facilitate better understanding of a company's strategy, risks, and performance; increasing transparency and accountability; and improving investor confidence in generating sustainable long-term value.

EXPECTED OUTCOMES

- Availability of data and evaluation of the impact of corporate reporting using the <IR> framework on their market value and cost of funds as compared to other companies.
- Availability of data and analysis on whether <IR> results in better investor confidence.

FOR MORE INFORMATION, PLEASE EMAIL TO

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Scan for the research guidelines
and other information about
MAREF can be found at:
www.maref.org.my

Closing date for submission of
research proposal:
15 MAY 2024