MASTERING E-INVOICING: PRACTICAL ACCOUNTING, TAX & OPERATIONAL IMPACTS FOR MALAYSIAN BUSINESSES

Redang Island, Terengganu

COURSE INTRODUCTION

Malaysia's phased implementation of mandatory e-Invoicing, beginning in August 2024, marks a fundamental shift in the way transactions are generated, authenticated, and transmitted to the Inland Revenue Board of Malaysia (IRBM). This nationwide initiative transforms the entire financial workflow, impacting invoice validation, accounting entries, tax documentation, system integrations, and statutory reporting obligations.
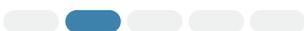
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COURSE OBJECTIVES

This 1-day course is designed to equip participants with a clear understanding of how e-Invoicing transform accounting and tax processes across businesses. Through practical demonstrations using accounting software integrated with MyInvois, participants will observe how validated e-Invoices seamlessly flow into journals, ledgers, reconciliation reports, and audit trails. These practical applications will enable businesses of all sizes to adopt e-Invoicing confidently, efficiently, and in full compliance with IRBM requirements.

COURSE CONTENTS

- Understanding e-Invoicing: Concepts and scope:
    - Definition and objectives of e-Invoicing under Malaysia's tax transformation agenda.
    - Types of e-Invoices.
- Latest updates on who is affected and who is exempted.
- The role of IRBM in combating tax leakages and improving audit trails.
- Getting ready: e-Invoice Model.
- Timing of e-Invoice issuance.
- Step-by-step practical general walkthroughs, accounting entries and tax implications:
    - How to update your company file with tax details required by IRBM.
    - Setting up: things to do before transmission of e-Invoice.
    - How to create:
        i. Standard e-Invoice.
        ii. Credit note e-Invoice.
        iii. Debit note e-Invoice.
        iv. Consolidated standard, credit note and debit note e-Invoice.
        v. Self-billed e-Invoice for importation of goods and services.
- Step-by-step practical walkthroughs, accounting entries and tax implications:
    - Standard e-Invoice
        i. Advance billing and revenue recognition.
        ii. Omitted e-Invoice or delayed issuance.

iii. Refundable vs. non-refundable deposits.
iv. Refundable vs. non-refundable vouchers.
v. Periodic / recurring e-Invoicing.
vi. Post transaction request for e-Invoice by buyer.
vii. Rejection, cancellation, and reissuance of e-Invoice.

- Other adjustments
    i. Employment perquisites and benefits.
    ii. Expenses incurred by employee on behalf of the employer.
    iii. Compensation payment.
    iv. Director's remunerations.
    v. Disbursement with payment voucher vs. reimbursement with e-Invoice.
    vi. Inter-company transactions (e.g. management fee and interest).
- Self-billed e-Invoice scenarios
    i. Payments to agents, dealers or distributors.
    ii. Transactions with individuals who are not conducting a business.
    iii. Dividend declaration.
- Credit note e-Invoice for multiple invoice adjustments.
- Refund note e-Invoice.
- Consolidated standard, credit note, debit note e-Invoice.
- Impact on business processes across departments:
    - Accounts and finance
        i. Timely closing of management accounts within 7 days.
        ii. Bank reconciliation.
        iii. Sales reconciliation.
    - Purchasing / procurement.
    - IT.
    - Human Resources.
    - Sales and marketing.
    - Customer service / administration.

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LEARNING OUTCOMES

By attending this programme, the participants will be able to:

- Understand the core concepts, framework, and operational mechanism of Malaysia's e-Invoicing system under IRBM guidelines.
- Stay updated on the latest regulatory developments, rollout timelines, and compliance obligations to ensure timely adoption and alignment with statutory requirements.
- Evaluate the financial and operational impact of e-Invoicing, particularly on accounting entries, revenue and expense recognition, tax reporting, internal controls, and cross-functional workflows involving finance, sales, procurement, and IT.
- Apply practical knowledge through demonstrations of accounting software with e-Invoicing integration, understanding how validated invoices map to journal entries, documentation, and reconciliation.
- Develop a structured implementation plan covering policy updates, system configuration, process redesign, documentation controls, and staff training to ensure full organizational readiness for e-Invoicing.

WHO SHOULD ATTEND

Administration, sales, human resource and operations personnels, accounts and finance personnels, CFOs, COOs and CEOs, company directors and business owners, licensed tax agents, auditors and anyone who is keen to learn about e-Invoicing.

ABOUT THE TRAINER

Dr. Yee Hun Leek has over 30 years of experience, including at KPMG Malaysia, in audit, tax, accounting, company secretarial and consultancy services. He has conducted public and in-house training for listed companies, multinational companies, banks, universities, HRDC approved training providers, associations, the Malaysian Institute of Accountants (MIA), ACCA Malaysia, Institute of Corporate Directors Malaysia (ICDM), Malaysian Institute of Chartered Secretaries and Administrators (MAICSA), CCH / Walters Kluwer (Malaysia), CPA Australia, Association of Malay Chartered Accountants Firms (AMCAF), government bodies, accounting and tax firms; and non-profitable organisations. He has also been invited as moderator and panelist for various conferences and forums.

Dr. Yee is a Human Resources Development Corporation (HRDC) Accredited Trainer and a Suruhanjaya Syarikat Malaysia (SSM) Certified Trainer for Malaysian Business Reporting System (MBRS).

He is the author of the book entitled "GST Implementation & Readiness Assessment – A Quick Business Guide & Checklist", published in March 2015, that provides the readers with a firm grasp of the mechanism, key concepts and issues related to Malaysian GST and the Chief Editor of the "English-Chinese Dictionary of Accounting & GST Terms" with Pinyin Pronunciation published in January 2018.

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ADMINISTRATIVE DETAILS

Date	06 April 2026
Venue	Virtual platform
Time	09.00 am – 05.00 pm
Training Methodology	Lecture supported with presentation slides with practical examples and case studies
Fee	RM550.00 Standard
	RM450.00 Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points

HOW TO REGISTER?

STEP 1

Strictly via online registration at **www.ssm4u.com.my/ecomtrac**

STEP 2

NEW USER (First Time Login)
- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER
- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 3

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information
- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

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TERMS & CONDITIONS FOR TRAINING PROGRAMMES

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (www.ssm4u.com.my/ecomtrac). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

LIVE WEBINAR TRAINING

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

E-LEARNING TRAINING

- Upon successful registration, an email will be sent containing the access link to the pre-recorded webinar and accompanying material will be sent on the start date of the programme.
- Access will be available for a fixed duration of seven (7) days starting from the session's commencement date. After this period, the link will expire, and access to the webinar and materials will no longer be available.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme or in seven (7) working days for conference / symposium. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day. Any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc will incur a fee of RM30.00 for reissuance.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

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EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants dues to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

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