



**MALAYSIAN
INVESTMENT BANKING
ASSOCIATION**
Persatuan Perbankan Pelaburan Malaysia

Webinar on
“A Principal Adviser’s Guide to Tax and Accounting in
Mergers and Acquisitions (M&A) and Initial Public Offering (IPO) Transactions”
16 October 2025 at 9:00 am – 1:00 pm

LEARNING OBJECTIVES

1. Analyse the common pitfalls and issues faced by Reporting Accountant (RA) in mergers and acquisitions (M&A) and initial public offering (IPO) transactions
2. Assess the tax implications for share sale and asset sale in M&A transactions
3. Review compliance requirements in the reinstatement of accounts for M&A and IPO transactions
4. Identify tax non-compliance issues of the target company to ensure proper compliance

TENTATIVE PROGRAMME

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| 9:00 am - 9:05 am | : Introduction & Welcome <ul style="list-style-type: none">• Introduction and overview of speakers |
| 9:05 am – 10:05 am | : Session 1: Common Pitfalls and Issues as RA in M&A and IPO transactions <ul style="list-style-type: none">• Common challenges RAs face<ul style="list-style-type: none">➢ limited access to information and group structures➢ accounting standards landmines such as share based payments, revenue recognition and financial instruments➢ Transfer pricing/related party transactions• Lessons learned from past cases |
| 10:05 am – 10:35 am | : Q&A and Practical Advice <ul style="list-style-type: none">• Participant questions and practical advice for PAs on how to work effectively with RAs for a smoother transaction process |
| 10:35 am – 10:45 am | : Break |
| 10:45 am – 11:20 am | : Session 2: M&A Tax Implications – Shares Sale v Assets Sale <ul style="list-style-type: none">• Issues surrounding shares sale and assets sale including unrecorded tax liabilities, corporate tax issues, transfer pricing issues, dividend/cash trap, indirect tax exposures (e.g., GST/SST), stamp duty, real property gains tax, and capital gains tax |
| 11:20 am - 11:55 am | Session 3: Implications on Reinstatement of Accounts for M&A and IPO transactions <ul style="list-style-type: none">• Implications arising from reinstatement of audited accounts• Compliance process and obligations to address the reinstatement of accounts |
| 11:55 am – 12:30 pm | : Session 4: Addressing tax non-compliance issues <ul style="list-style-type: none">• Identify and assess tax non-compliance issues.• Steps required to ensure proper tax compliance of the target company. |
| 12:30 pm – 1:00 pm | Recap & Q&A <ul style="list-style-type: none">• Summary of key takeaways and a question-and-answer session to address any remaining queries |

**TARGET AUDIENCE**

MIBA Members' Corporate Finance staff

MODE / DURATION

Online - 4 hours (including break)

LEVEL

Intermediate

ICF COMPETENCIES

Functional (Process Skills) Corporate Finance Advisory (FUP 04 - Level 3)

ACCREDITATION

We have applied for Securities Industry Development Corporation (SIDC)'s 10 Continuing Professional Education (CPE) Points and are awaiting approval on same. However, the programme is not HRD Corp claimable.

REGISTRATION FEE

MIBA Member : RM1,100 per participant

SPEAKERS' PROFILE**James Chan, C.A.(M), CPA, CFE Audit Partner, Crowe Malaysia**

James heads the Technical & Training Department of Crowe and is responsible in overseeing the firm's Quality Control System. He is also in charge of one of the Audit and Assurance divisions. His experience encompasses areas such as statutory audits of companies including public interest entities, review of forecasts and projections, financial due diligence and preparation of accountants' report in connection with corporate restructuring, initial public offerings and mergers and acquisitions. In addition, he was involved in the reverse takeover of a few public listed companies in the education and IT industry. He has also extensive experience in investigative audit which entails reporting to the Securities Commission and for court proceedings.

James has conducted many public speaking assignments for professionals in the areas of risk-based audit methodology, forensic accounting, initial public offerings and advanced level of accounting on business combination involving complex restructuring, mergers and acquisitions.

Chong Mun Yew, C.A.(M), FCCA, CPA(M), LLB (Hons), CLP(M) Executive Director, Tax, Crowe Malaysia

Chong Mun Yew brings over 26 years of experience in tax advisory and corporate law. He currently leads Crowe Malaysia's tax advisory team, delivering strategic tax solutions to clients navigating IPOs, corporate restructurings, and cross-border transactions. His background includes a seven-year tenure at an international law firm, where he specialised in corporate law, tax law, and liquidation matters. This dual perspective of legal and tax, enables Mun Yew to advise clients with both technical precision and commercial insight.

Among his accolades and achievements, Mun Yew is recognised as a "Highly Regarded Tax Practitioner in Malaysia" by International Tax Review (2023 - 2025) and appointed lead technical reviewer for Malaysia's national Budget Commentary publication for over a decade. He is a frequent contributor to tax advisory thought leadership in industry seminars and publications.