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28 April 2023
P.U. (A) 140

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH INSTITUT AKAUNTAN MALAYSIA
(KEANGGOTAAN DAN MAJLIS) (PINDAAN) 2023

*MALAYSIAN INSTITUTE OF ACCOUNTANTS
(MEMBERSHIP AND COUNCIL) (AMENDMENT)
RULES 2023*

DISIARKAN OLEH/
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AKTA AKAUNTAN 1967

KAEDAH-KAEDAH INSTITUT AKAUNTAN MALAYSIA (KEANGGOTAAN DAN MAJLIS)
(PINDAAN) 2023

PADA menjalankan kuasa yang diberikan di bawah seksyen 7 Akta Akauntan 1967 [*Akta 94*], Institut Akauntan Malaysia, dengan kelulusan Menteri, membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Institut Akauntan Malaysia (Keanggotaan dan Majlis) (Pindaan) 2023**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Mei 2023.

Kaedah baharu 9A

2. Kaedah-Kaedah Institut Akauntan Malaysia (Keanggotaan dan Majlis) 2001 [*P.U. (A) 343/2001*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dengan memasukkan sebelum kaedah 10 kaedah yang berikut:

“Pengemukakan atau penyerahan melalui medium elektronik

9A. (1) Apa-apa notis, borang atau dokumen lain yang perlu dikemukakan atau diserahkan kepada atau oleh anggota, Majlis, Pendaftar atau Institut di bawah Bahagian ini boleh dibuat melalui medium elektronik.

(2) Notis, borang atau dokumen lain yang dikemukakan atau diserahkan mengikut subkaedah (1) hendaklah dianggap telah disampaikan jika notis, borang atau dokumen lain itu dihantar ke alamat elektronik anggota, Majlis, Pendaftar atau Institut, mengikut mana-mana yang berkenaan, sebagaimana yang direkodkan oleh Institut.”.

Pindaan kaedah 10

3. Kaedah 10 Kaedah-Kaedah ibu dipinda—

(a) dalam subkaedah (1), dengan menggantikan perkataan “urusan yang akan dijalankan dalam” dengan perkataan “agenda”; dan

(b) dengan menggantikan subkaedah (2) dengan subkaedah yang berikut:

“(2) Walau apa pun subkaedah (1), Majlis hendaklah menyebabkan suatu notis sementara tarikh setiap mesyuarat agung tahunan diberikan kepada anggota sekurang-kurangnya empat puluh sembilan hari genap sebelum mesyuarat agung tahunan itu.

(3) Notis sementara yang disebut dalam subkaedah (2) boleh termasuk pemberitahuan bagi pencalonan anggota untuk dipilih sebagai seorang anggota Majlis dan cadangan apa-apa usul oleh mana-mana anggota untuk pertimbangan mesyuarat agung tahunan.”.

Pindaan kaedah 11

4. Kaedah 11 Kaedah-Kaedah ibu dipinda—

(a) dengan memotong perkataan “mesyuarat agung yang pertama dan”; dan

(b) dalam perenggan (d), dengan menggantikan perkataan “melantik anggota Majlis” dengan perkataan “mengisytiharkan anggota Majlis yang dilantik”.

Pindaan kaedah 12

5. Subkaedah 12(1) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “empat belas hari” dengan perkataan “tiga puluh lima hari genap”.

Pindaan kaedah 17

6. Kaedah 17 Kaedah-Kaedah ibu dipinda—

(a) dengan memotong perenggan (b); dan

(b) dalam perenggan (e), dengan menggantikan perkataan “telah diserahkan di pejabat berdaftar Institut” dengan perkataan “telah dikemukakan kepada Institut mengikut cara sebagaimana yang ditentukan oleh Majlis”.

Pindaan kaedah 18

7. Kaedah 18 Kaedah-Kaedah ibu dipinda dengan memasukkan selepas subkaedah (1) subkaedah yang berikut:

“(1A) Proses secara angkat tangan dan pungutan undi yang disebut dalam subkaedah (1) boleh dibuat dalam bentuk fizikal atau melalui medium elektronik.”.

Pindaan kaedah 20

8. Kaedah 20 Kaedah-Kaedah ibu dipinda—

(a) dengan memotong subkaedah (2); dan

(b) dengan menggantikan subkaedah (3) dengan subkaedah yang berikut:

“(3) Kertas pencalonan hendaklah ditandatangani oleh—

(a) lima orang anggota yang layak mengundi; dan

(b) anggota yang dicalonkan dalam kertas pencalonan menyatakan persetujuannya kepada pencalonan itu dan kesediaan untuk berkhidmat bagi Institut.”.

Pemotongan kaedah 21

9. Kaedah-Kaedah ibu dipinda dengan memotong kaedah 21.

Pindaan kaedah 22

10. Kaedah 22 Kaedah-Kaedah ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “**Pencalonan bagi pemilihan**” dengan perkataan “**Pemilihan anggota**”; dan
- (b) dalam subkaedah (2), dengan menggantikan perkataan “dengan menggunakan kertas undi mengikut cara yang diperuntukkan dalam Kaedah-Kaedah ini” dengan perkataan “mengikut kaedah 25”.

Pindaan kaedah 24

11. Kaedah 24 Kaedah-Kaedah ibu dipinda—

- (a) dalam nota bahu, dengan memasukkan selepas perkataan “**dalam pemilihan**” perkataan “**anggota**”; dan
- (b) dengan memasukkan selepas subkaedah (2) subkaedah yang berikut:

“(3) Dalam keadaan terdapat bilangan undi yang sama banyak, sebelum perisytiharan di bawah perenggan 11(d), Pengerusi mesyuarat agung tahunan hendaklah mengumumkan kepada anggota keadaan tersebut, dan Pengerusi hendaklah mempunyai undi pemutus sebagai tambahan kepada undi biasanya.”.

Penggantian kaedah 25

12. Kaedah-Kaedah ibu dipinda dengan menggantikan kaedah 25 dengan kaedah yang berikut:

“Pengundian melalui medium elektronik

25. (1) Pemilihan anggota Majlis mengikut subkaedah 22(2) atau pemecatan anggota Majlis menurut kaedah 32 hendaklah ditentukan dengan cara pengundian melalui medium elektronik.

(2) Bagi maksud kaedah ini, Pendaftar hendaklah, tidak kurang dari dua puluh satu hari genap sebelum mesyuarat agung tahunan, menyebabkan undi elektronik disediakan kepada setiap anggota yang layak mengundi.

(3) Tatacara yang berhubungan dengan pengundian yang disebut dalam subkaedah (1) hendaklah sebagaimana yang ditentukan oleh Majlis dan boleh termasuk—

(a) tarikh tutup pengundian;

(b) bentuk undi elektronik;

(c) pembuangan undi melalui undi elektronik secara dalam talian; dan

(d) pengendalian dan penyimpanan undi elektronik yang telah lengkap.

(4) Mana-mana undi elektronik yang tidak mematuhi tatacara sebagaimana yang ditentukan oleh Majlis di bawah subkaedah (3) hendaklah tidak sah dan terbatal.”.

Pemotongan kaedah 26

13. Kaedah-Kaedah ibu dipinda dengan memotong kaedah 26.

Pemotongan kaedah 27

14. Kaedah-Kaedah ibu dipinda dengan memotong kaedah 27.

Penggantian kaedah 28

15. Kaedah-Kaedah ibu dipinda dengan menggantikan kaedah 28 dengan kaedah yang berikut:

“Pengiraan undi oleh pemeriksa undi

28. (1) Pemeriksa undi hendaklah, dengan seberapa segera yang boleh selepas tarikh tutup pengundian, memeriksa undi elektronik untuk menentukan bahawa tatacara sebagaimana yang ditentukan oleh Majlis di bawah subkaedah 25(2) telah dipatuhi dan hanya selepas itu undi elektronik boleh dikira.

(2) Pemeriksa undi hendaklah menolak mana-mana undi elektronik yang tidak mematuhi tatacara sebagaimana yang ditentukan oleh Majlis di bawah subkaedah 25(2).

(3) Keputusan pemeriksa undi mengenai kesahan mana-mana undi elektronik adalah muktamad.

(4) Pemeriksa undi hendaklah memaklumkan Pengerusi mesyuarat agung tahunan keputusan pengundian itu dan Pengerusi hendaklah, tertakluk kepada subkaedah 24(3), membuat perisytiharan di bawah perenggan 11(*d*).”.

Pindaan kaedah 29

16. Kaedah 29 Kaedah-Kaedah ibu dipinda—

(a) dengan menggantikan subkaedah (1) dengan subkaedah yang berikut:

“(1) Pemeriksa undi hendaklah membuat dan menandatangani suatu laporan yang menyatakan—

- (a) jumlah bilangan undi elektronik yang diterima daripada anggota yang layak mengundi mengikut subkaedah 25(2), jumlah bilangan undi elektronik yang ditolak dan sebab penolakan;
 - (b) jumlah bilangan undi setiap anggota yang dicalonkan; dan
 - (c) nama anggota yang dicalonkan yang telah dipilih dengan sewajarnya.”; dan
- (b) dalam subkaedah (4), dengan menggantikan perkataan “Kertas undi yang sempurna dikira mengikut kaedah 28” dengan perkataan “Data pengundian di bawah kaedah 28”.

Pindaan kaedah 32

17. Kaedah 32 Kaedah-Kaedah ibu dipinda—

- (a) dalam subkaedah (2), dengan menggantikan perkataan “daripada mereka yang layak mengundi pada suatu mesyuarat agung melalui suatu undian” dengan perkataan “undi yang diterima daripada anggota yang layak mengundi dengan cara pengundian mengikut tatacara yang disebut dalam kaedah 25”;
- (b) dalam subkaedah (3), dengan menggantikan perkataan “mesyuarat agung mengenai usul mencadangkan suatu ketetapan” dengan perkataan “undi elektronik disediakan kepada anggota bagi maksud menentukan ketetapan itu”; dan
- (c) dengan memasukkan selepas subkaedah (3) subkaedah yang berikut:

“(4) Keputusan pengundian yang dijalankan dalam menentukan ketetapan dalam kaedah ini hendaklah diisytiharkan mengikut cara sebagaimana yang ditentukan oleh Majlis.”.

Penggantian kaedah 34

18. Kaedah-Kaedah ibu dipinda dengan menggantikan kaedah 34 dengan kaedah yang berikut:

“Minit mesyuarat agung tahunan

34. (1) Setiap minit prosiding mesyuarat agung tahunan termasuk semua ketetapan dan usul hendaklah direkodkan sebaiknya.

(2) Minit prosiding yang disebut dalam subkaedah (1) hendaklah ditandatangani oleh Pengerusi mesyuarat agung tahunan yang berkenaan atau oleh Pengerusi mesyuarat agung tahunan yang kemudiannya dan hendaklah menjadi keterangan yang mencukupi mengenai prosiding mesyuarat agung tahunan itu.”.

Dibuat 7 April 2023

[Legal/ResoAGM2022/amendments-memrules/22-10; PN(PU2)299/II]

DATUK BAZLAN OSMAN
Presiden
Institut Akauntan Malaysia

Diluluskan 27 April 2023

[JANM. BPPP(S). 100-1/4/2 JLD.3; PN(PU2)299/II]

ANWAR BIN IBRAHIM
Menteri Kewangan

ACCOUNTANTS ACT 1967

MALAYSIAN INSTITUTE OF ACCOUNTANTS (MEMBERSHIP AND COUNCIL)
(AMENDMENT) RULES 2023

IN exercise of the powers conferred by section 7 of the Accountants Act 1967 [Act 94], the Malaysian Institute of Accountants, with the approval of the Minister, makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Malaysian Institute of Accountants (Membership and Council) (Amendment) Rules 2023**.

(2) These Rules come into operation on 1 May 2023.

New rule 9A

2. The Malaysian Institute of Accountants (Membership and Council) Rules 2001 [P.U. (A) 343/2001], which are referred to as the “principal Rules” in these Rules, are amended by inserting before rule 10 the following rule:

“Submission or lodgement through electronic medium

9A. (1) Any notices, forms or other documents which are required to be submitted or lodged to or by the member, Council, Registrar or Institute under this Part may be done through electronic medium.

(2) Notices, forms or other documents submitted or lodged in accordance with subrule (1) shall be deemed to be served if the notices, forms or other documents is transmitted to the electronic address of the member, Council, Registrar or Institute, as the case may be, as recorded by the Institute.”.

Amendment of rule 10

3. Rule 10 of the principal Rules is amended—

(a) in subrule (1), by substituting for the words “the business to be conducted at” the words “the agenda of”; and

(b) by substituting for subrule (2) the following subrule:

“(2) Notwithstanding subrule (1), the Council shall cause a provisional notice of the date of every annual general meeting to be given to the member at least forty-nine clear days before the annual general meeting.

(3) The provisional notice referred to in subrule (2) may include notification on the nomination of members to be elected as a member of the Council and proposition of any motion by any member for the consideration of the annual general meeting.”.

Amendment of rule 11

4. Rule 11 of the principal Rules is amended—

(a) by deleting the words “first general meeting and”; and

(b) in paragraph (d), by substituting for the words “elect members of the Council” the words “declare the elected members of the Council”.

Amendment of rule 12

5. Subrule 12(1) of the principal Rules is amended by substituting for the words “fourteen days” the words “thirty-five clear days”.

Amendment of rule 17

6. Rule 17 of the principal Rules is amended—

(a) by deleting paragraph (b); and

- (b) in paragraph (e), by substituting for the words “has been deposited at the registered office of the Institute” the words “has been submitted to the Institute in the manner as determined by the Council”.

Amendment of rule 18

7. Rule 18 of the principal Rules is amended by inserting after subrule (1) the following subrule:

“(1A) The process by show of hands and poll referred to in subrule (1) may be made in physical form or through an electronic medium.”.

Amendment of rule 20

8. Rule 20 of the principal Rules is amended—

(a) by deleting subrule (2); and

(b) by substituting for subrule (3) the following subrule:

“(3) The nomination paper shall be signed by—

(a) five members entitled to vote; and

(b) the member nominated in the nomination paper indicating his consent to the nomination and willingness to serve the Institute.”.

Deletion of rule 21

9. The principal Rules is amended by deleting rule 21.

Amendment of rule 22

10. Rule 22 of the principal Rules is amended—

- (a) in the shoulder note, by substituting for the words “**Nominations for election**” the words “**Election of members**”; and
- (b) in subrule (2), by substituting for the words “by means of ballot papers in the manner provided in these Rules” the words “in accordance with rule 25”.

Amendment of rule 24

11. Rule 24 of the principal Rules is amended—

- (a) in the shoulder note, by inserting after the word “**in election**” the words “**of member**”; and
- (b) by inserting after subrule (2) the following subrule:

“(3) In the event of an equality of votes, prior to the declaration under paragraph 11(d), the Chairman of the annual general meeting shall announce to the member of such event, and the Chairman shall have a casting vote in addition to his ordinary vote.”.

Substitution of rule 25

12. The principal Rules are amended by substituting for rule 25 the following rule:

“Balloting through electronic medium

25. (1) The election of members of the Council pursuant to subrule 22(2) or removal of members of the Council pursuant to rule 32 shall be determined by way of balloting through electronic medium.

(2) For the purposes of this rule, the Registrar shall, not less than twenty-one clear days before the annual general meeting, cause the electronic ballot to be made available to each member entitled to vote.

(3) The procedures relating to the balloting referred to in subrule (1) shall be as determined by the Council and may include—

- (a) the closing date of balloting;
- (b) the form of the electronic ballot;
- (c) casting of votes through electronic ballot online; and
- (d) handling and keeping of the completed electronic ballot.

(4) Any electronic ballot which does not comply with the procedures as determined by the Council under subrule (3) shall be null and void.”.

Deletion of rule 26

13. The principal Rules are amended by deleting rule 26.

Deletion of rule 27

14. The principal Rules are amended by deleting rule 27.

Substitution of rule 28

15. The principal Rules is amended by substituting for rule 28 the following rule:

“Counting of votes by scrutineers

28. (1) The scrutineers shall, as soon as may be practicable after the closing date of balloting, examine the electronic ballot to ascertain that the procedures as determined by the Council under subrule 25(2) have been complied with and only then can the electronic ballot be counted.

(2) The scrutineers shall reject any electronic ballot which is not in compliance with the procedures as determined by the Council under subrule 25(2).

(3) The decision of the scrutineers as to the validity of any electronic ballot shall be final.

(4) The scrutineers shall inform the Chairman of the annual general meeting of the results of the balloting and the Chairman shall, subject to subrule 24(3), make a declaration under paragraph 11(d).”.

Amendment of rule 29

16. Rule 29 of the principal Rules is amended—

(a) by substituting for subrule (1) the following subrule:

“(1) The scrutineers shall make and sign a report stating—

(a) total number of electronic ballot received from the members entitled to vote in accordance with subrule 25(2), the total number of electronic ballot rejected and the grounds of rejection;

(b) the total number of votes of each nominated member; and

(c) the names of the nominated member duly elected.”; and

(b) in subrule (4), by substituting for the words “The ballot papers duly counted in accordance with rule 28” the words “The voting data under rule 28”.

Amendment of rule 32

17. Rule 32 of the principal Rules is amended—

- (a) in subrule (2), by substituting for the words “of those entitled to vote in such election at a general meeting by means of a ballot” the words “of the votes received from members entitled to vote by way of balloting in accordance with the procedures referred to in rule 25”;
- (b) in subrule (3), by substituting for the words “the general meeting of the intention to move a resolution” the words “the electronic ballot is made available to the member for the purpose of determining the resolution”; and
- (c) by inserting after subrule (3) the following subrule:

“(4) The results of the balloting conducted in determining the resolution in this rule shall be declared in the manner as determined by the Council.”.

Substitution of rule 34

18. The principal Rules are amended by substituting for regulation 34 the following regulation:

“Minutes of annual general meeting

34. (1) Every minutes of the proceedings of the annual general meeting including all resolutions and motions shall be recorded properly.

(2) The minutes of proceedings referred to in subrule (1) shall be signed by the relevant Chairman of the annual general meeting or by the Chairman of the subsequent annual general meeting and shall be sufficient evidence of the proceedings of the annual general meeting.”.

Made 7 April 2023

[Legal/ResoAGM2022/amendments-memrules/22-10; PN(PU2)299/II]

DATUK BAZLAN OSMAN

President

Malaysian Institute of Accountants

Approved 27 April 2023

[JANM. BPPP(S). 100-1/4/2 JLD.3; PN(PU2)299/II]

ANWAR BIN IBRAHIM

Minister of Finance