

MPERS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1.	Accounting profit	Untung perakaunan
2.	Accrual basis of accounting	Perakaunan asas akruan
3.	Accumulating compensated absences	Ketidakhadiran terpampas terkumpul
4.	Active market	Pasaran aktif
5.	Agricultural activity	Aktiviti pertanian
6.	Agricultural produce	Keluaran pertanian
7.	Amortisation	Pelunasan
8.	Amortised cost of a financial asset or financial liability	Kos terlunas aset kewangan atau liabiliti kewangan
9.	Asset	Aset
10.	Associate	Sekutu
11.	Biological asset	Aset biologi
12.	Borrowing costs	Kos peminjaman
13.	Business	Perniagaan
14.	Business combination	Kombinasi perniagaan
15.	Carrying amount	Amaun dibawa
16.	Cash	Tunai
17.	Cash equivalent	Kesetaraan tunai
18.	Cash flows	Aliran tunai
19.	Cash-generating unit	Unit penjanaan tunai
20.	Cash-settled share-based payment transaction	Urus niaga bayaran berasaskan saham diselesaikan secara tunai
21.	Change in accounting estimate	Perubahan dalam anggaran perakaunan
22.	Class of assets	Kelas aset
23.	Close members of the family of a person	Ahli keluarga terdekat seseorang
24.	Component of an entity	Komponen sesebuah entiti
25.	Compound financial instrument	Instrumen kewangan kompaun
26.	Consolidated financial statements	Penyata kewangan disatukan
27.	Construction contract	Kontrak pembinaan
28.	Constructive obligation	Kewajipan konstruktif
29.	Contingent asset	Aset luar jangka / aset bersyarat
30.	Contingent liability	Liabiliti luar jangka / liabiliti bersyarat
31.	Control (of an entity)	Kawalan (ke atas sesebuah entiti)
32.	Current tax	Cukai semasa
33.	Date of transition to the <i>IFRS for SMEs</i>	Tarikh peralihan kepada IFRS untuk SME
34.	Deductible temporary differences	Perbezaan sementara boleh kurang
35.	Deferred tax	Cukai tertunda
36.	Deferred tax assets	Aset cukai tertunda
37.	Deferred tax liabilities	Liabiliti cukai tertunda
38.	Defined benefit liability	Liabiliti manfaat ditentukan

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39.	Defined benefit obligation (present value of)	Nilai kini kewajipan manfaat ditentukan
40.	Defined benefit plans	Pelan manfaat ditentukan
41.	Defined contribution plans	Pelan caruman ditentukan
42.	Depreciable amount	Amaun boleh susut nilai
43.	Depreciation	Susut nilai
44.	Derecognition	Penyahiktirafan
45.	Development	Pembangunan
46.	Discontinued operation	Kendalian dihentikan/ditamatkan
47.	Effective interest method	Kaedah faedah berkesan
48.	Effective interest rate	Kadar faedah berkesan
49.	Effectiveness of a hedge	Keberkesanan lindung nilai
50.	Employee benefits	Manfaat pekerja
51.	Equity	Ekuiti
52.	Equity-settled share-based payment transaction	Urus niaga bayaran berasaskan saham diselesaikan secara ekuiti
53.	Errors	Kesilapan
54.	Expenses	Belanja
55.	Fair presentation	Pembentangan saksama
56.	Fair value	Nilai saksama
57.	Fair value less costs to sell	Nilai saksama tolak kos jualan
58.	Finance lease	Pajakan kewangan
59.	Financial asset	Aset kewangan
60.	Financial instrument	Instrumen kewangan
61.	Financial liability	Liabiliti kewangan
62.	Financial position	Kedudukan kewangan
63.	Financial statements	Penyata kewangan
64.	Financing activities	Aktiviti pembiayaan
65.	Firm commitment	Komitmen teguh
66.	First-time adopter of the <i>IFRS for SMEs</i>	Penerima pakai pertama kali IFRS untuk SME
67.	Forecast transaction	Urus niaga ramalan
68.	Foreign operation	Kendalian asing
69.	Full IFRS	IFRS penuh
70.	Functional currency	Mata wang fungsian
71.	Functional currency normalisation date	Tarikh penormalan mata wang fungsian
72.	Funding (of post-employment benefits)	Pendanaan (manfaat pasca pekerjaan)
73.	Gains	Laba
74.	General purpose financial statements	Penyata kewangan untuk tujuan umum
75.	Going concern	Usaha berterusan
76.	Goodwill	Muhibah

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77.	Government grants	Geran kerajaan
78.	Grant date	Tarikh geran/pemberian
79.	Gross investment in a lease	Pelaburan kasar dalam pajakan
80.	Group	Kumpulan
81.	Hedged item	Item dilindung nilai
82.	Hedging instrument	Instrumen lindung nilai
83.	Highly probable	Berkebarangkalian tinggi
84.	Impairment (loss)	Rosotnilai (rugi)
85.	Impracticable	Susah dilaksanakan
86.	Imputed rate of interest	Kadar faedah imput
87.	Income	Pendapatan
88.	Income statement	Penyata pendapatan
89.	Income tax	Cukai pendapatan
90.	Insurance contract	Kontrak insurans
91.	Intangible asset	Aset tak ketara
92.	Interest rate implicit in the lease	Kadar faedah tersirat dalam pajakan
93.	Interim financial report	Laporan kewangan interim
94.	Interim period	Tempoh interim
95.	International Financial Reporting Standards (IFRS)	Piawaian Pelaporan Kewangan Antarabangsa (IFRS)
96.	Intrinsic value	Nilai intrinsik
97.	Inventories	Inventori
98.	Investing activities	Aktiviti pelaburan
99.	Investment property	Harta pelaburan
100.	Joint control	Kawalan bersama
101.	Joint venture	Usaha sama
102.	Jointly controlled entity	Entiti terkawal bersama
103.	Lease	Pajakan
104.	Lessee's incremental borrowing rate of interest	Kadar faedah pinjaman tambahan penerima pajak
105.	Liability	Liabiliti
106.	Loans payable	Pinjaman belum bayar
107.	Market vesting condition	Syarat letak hak pasaran
108.	Material	Material
109.	Measurement	Pengukuran
110.	Minimum lease payments	Bayaran pajakan minimum
111.	Monetary items	Item monetari
112.	Multi-employer (benefit) plans	Pelan (manfaat) pelbagai majikan
113.	Net investment in a lease	Pelaburan bersih dalam sesuatu pajakan
114.	Non-controlling interest	Kepentingan tak mengawal

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115.	Notes (to financial statements)	Nota (kepada penyata kewangan)
116.	Notional amount	Amaun nosional
117.	Objective of financial statements	Objektif penyata kewangan
118.	Onerous contract	Kontrak membebankan
119.	Operating activities	Aktiviti kendalian
120.	Operating lease	Pajakan operasi / pajakan kendalian
121.	Other comprehensive income	Pendapatan komprehensif lain
122.	Owners	Pemilik
123.	Parent	Induk
124.	Performance	Prestasi
125.	Plan assets (of an employee benefit plan)	Aset pelan (pelan manfaat pekerja)
126.	Post-employment benefits	Manfaat pasca-pekerjaan
127.	Post-employment benefit plans	Pelan manfaat pasca-pekerjaan
128.	Present value	Nilai kini
129.	Presentation currency	Mata wang pembentangan
130.	Probable	Kebarangkalian
131.	Profit or loss	Untung atau rugi
132.	Projected unit credit method	Unjuran kaedah kredit unit
133.	Property, plant and equipment	Harta tanah, loji dan peralatan
134.	Prospective application (of a change in accounting policy)	Aplikasi prospektif (tentang perubahan dalam dasar perakaunan)
135.	Provision	Peruntukan
136.	Prudence	Penghematan
137.	Public accountability	Kebertanggungjawaban awam
138.	Publicly traded (debt or equity instruments)	Diniagakan secara awam (instrumen hutang atau ekuiti)
139.	Recognition	Pengiktirafan
140.	Recoverable amount	Amaun boleh pulih
141.	Related party	Pihak berkaitan
142.	Related party transaction	Urus niaga pihak berkaitan
143.	Relevance	Kaitan
144.	Reliability	Kebolehpercayaan
145.	Reporting date	Tarikh pelaporan
146.	Reporting period	Tempoh pelaporan
147.	Research	Penyelidikan
148.	Residual value (of an asset)	Nilai sisa (sesebuah aset)
149.	Retrospective application (of a change in accounting policy)	Aplikasi retrospektif (tentang perubahan dalam dasar perakaunan)
150.	Revenue	Hasil
151.	Separate financial statements	Penyata kewangan berasingan

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152.	Service concession arrangement	Pengaturan konsesi perkhidmatan
153.	Severe hyperinflation	Hiperinflasi teruk
154.	Share-based payment arrangement	Pengaturan pembayaran berasaskan saham
155.	Share-based payment transaction	Urus niaga pembayaran berasaskan saham
156.	Small and medium-sized entities	Entiti bersaiz kecil dan sederhana
157.	State	Negeri
158.	State (employee benefit) plan	Pelan (manfaat pekerja) peringkat negeri
159.	Statement of cash flows	Penyata aliran tunai
160.	Statement of changes in equity	Penyata perubahan ekuiti
161.	Statement of comprehensive income	Penyata pendapatan komprehensif
162.	Statement of financial position	Penyata kedudukan kewangan
163.	Statement of income and retained earnings	Penyata pendapatan dan perolehan tertahan
164.	Subsidiary	Anak syarikat
165.	Tax base	Asas cukai
166.	Tax expense	Belanja cukai
167.	Taxable profit (tax loss)	Untung boleh cukai (rugi cukai)
168.	Taxable temporary differences	Perbezaan sementara boleh cukai
169.	Temporary differences	Perbezaan sementara
170.	Termination benefits	Manfaat penamatan
171.	Timing differences	Perbezaan pemasaan
172.	Timeliness	Kekinian
173.	Total comprehensive income	Jumlah pendapatan komprehensif
174.	Transaction costs (financial instruments)	Kos urus niaga (instrumen kewangan)
175.	Treasury shares	Saham perbendaharaan
176.	Understandability	Boleh difahami
177.	Useful life	Hayat berguna
178.	Value in use	Nilai sedang digunakan
179.	Venturer	Pengusaha niaga
180.	Vest	Letak hak
181.	Vested benefits	Manfaat letak hak
182.	Vesting conditions	Syarat letak hak
183.	Vesting period	Tempoh letak hak