

**LEMBAGA PIAWAIAN PERAKAUNAN MALAYSIA
MALAYSIAN ACCOUNTING STANDARDS BOARD**

**Request for Views on
*MFRS Glossary Translation***

Comments to be received by 31 March 2014

This Request for Views is published by the Malaysian Accounting Standards Board (MASB) for comment only.

Comments on the Request for Views should be sent in writing so as to be received by **31 March 2014**. All responses will be put on the public record unless respondent requests confidentiality.

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Introduction

The initiative

- 1 The Malaysian Accounting Standards Board (the Board) is undertaking this initiative to translate the Malaysian Financial Reporting Standards (MFRS) glossary of terms into Bahasa Malaysia pursuant to the call by the Deputy Prime Minister, Y.A.B. Tan Sri Dato' Hj Muhyiddin Hj Mohd Yassin, for Malaysians to uphold the status of Bahasa Malaysia as a national language.
- 2 In June 2012, at the launch of the Language, Literature and Culture in Education Seminar at Dewan Bahasa dan Pustaka (DBP), the Deputy Prime Minister also said modern Malaysian culture must be based on education and the development of national literature and language.¹
- 3 In light of the call made by the Deputy Prime Minister, the Board recognises the need to translate the MFRS glossary into Bahasa Malaysia. The translated terms will serve as a reference as well as encourage consistent terminologies being applied among the preparers and users of financial statements, other interested individuals and organisations. Furthermore, the translation of the MFRS glossary into Bahasa Malaysia is timely considering the enquiries that the Board received from the public about the translation of certain accounting terms.
- 4 The MFRS glossary in Bahasa Malaysia also can be an important guidance for the academia. It can promote the use of consistent terminologies in academic textbooks and teachings.
- 5 The public sector in Malaysia has indicated it would be adopting the accrual-based International Public Sector Accounting Standards (IPSAS) as Malaysian Public Sector Accounting Standards (MPSAS) in 2015². Hence, the public sector may find

¹ Source: The Star Online, 29 June 2012 (www.thestar.com.my)

² Pekeliling Perbendaharaan Bilangan 4 Tahun 2013, Kementerian Kewangan.

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this MFRS Glossary Translation useful should it decide to translate the MPSAS in the future.

Methodology

- 6 The MFRS glossary comprises 1,822 International Financial Reporting Standards (IFRS) terminologies extracted from the Glossary of Terms. This list is also inclusive of the glossary extracted from the IFRS issued by the IASB as at 31 December 2012 which is available on the MASB website at www.masb.org.my. The MFRS issued by the Board in 2011 are fully IFRS-compliant standards. Hence, the MFRS glossary is word-for-word to the IFRS glossary. The MFRS glossary range from existing and new terms extracted from the MFRS and also the accompanying documents which include the Basis for Conclusions, Illustrative Examples and Implementation Guidance.
- 7 According to Dewan Bahasa dan Pustaka Act 1959, DBP is the “sole authority pertaining to composing, devising and standardising of terminologies in the national language”³. Therefore, the Board has used two DBP publications as the primary sources of translations. They are:
- (a) *Daftar Istilah Industri Perkhidmatan Kewangan (Daftar Istilah)*, a bilingual dictionary containing a list of finance industry terms published by the DBP; and
 - (b) *Pusat Rujukan Persuratan Melayu (PRPM)*⁴, an online dictionary maintained by the DBP.

Some translated terms are not direct entries in *Daftar Istilah* or PRPM but are gleaned from other relevant entries and text in the two dictionaries.

- 8 Additionally, the MASB undertook the following approaches:
- (a) For terms that are not translated or clearly defined in *Daftar Istilah* or PRPM, the MASB is proposing translations based on the closest equivalent words available in Bahasa Malaysia.

³ Section 6A, Dewan Bahasa dan Pustaka Act 1959

⁴ Pusat Rujukan Persuratan Melayu (www.prpm.dbp.gov.my)

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- (b) In the rare circumstance where a term is difficult to translate due to the unavailability of the closest equivalent words in Bahasa Malaysia that can properly describe the term, the MASB is proposing adopting the original English term.
- 9 In developing the translations, the Board is cognisant that the Bahasa Malaysia terminologies should fit the concept and depict the English terminologies appropriately. At the same time, the Bahasa Malaysia translations should also use the current and updated words in Bahasa Malaysia provided by DBP and also define the meaning of the accounting terms appropriately.
- 10 After the close of the comment period of the *Request for Views*, the Board plans to deliberate the comments received with the DBP.

Publication timeline

- 11 The Board plans to finalise the MFRS Glossary Translation in the first half of 2014. The MFRS Glossary Translation in Bahasa Malaysia will then be uploaded on the MASB website for reference purpose.
- 12 The publication of the MFRS Glossary Translation on the MASB website is not intended to supersede DBP's *Daftar Istilah* or other translations provided by DBP. Users can refer to *Daftar Istilah* and other DBP publications for terms that are not listed in the MFRS glossary.

Request for Views

- 13 The *Request for Views* comprises three questions about the translations in the accompanying appendices. The appendices divide the terms in the MFRS glossary into two categories:
- (a) Appendix I comprises translations of terms in the MFRS glossary based on *Daftar Istilah* and PRPM; and
 - (b) Appendix II comprises the Board's proposed translations of terms in the MFRS glossary that are not included in *Daftar Istilah* or PRPM.

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- 14 The *Request for Views* seeks respondents' comments on the translations of MFRS glossary set out in Appendices I and II. Comments are most helpful if they:
- (a) contain a clear rationale, and
 - (b) if applicable, include an alternative the Board should consider.

The Board will consider all comments received in writing by **31 March 2014**. In considering the comments, the Board will base its conclusions on the merits of the arguments for and against each alternative.

Question 1 – Bahasa Malaysia terminologies in Appendix I

Do you agree with the Bahasa Malaysia translations of the terms in the MFRS glossary as described in Appendix I? If not, why and what alternative do you propose?

Question 2 – Bahasa Malaysia terminologies in Appendix II

Do you agree with the Board's proposed Bahasa Malaysia translations of the terms in the MFRS glossary as described in Appendix II? If not, why and what alternative do you propose?

Question 3 – Other comments

Do you have any other comments on the translation of the MFRS glossary into Bahasa Malaysia?

APPENDIX I

Translations based on *Daftar Istilah* and PRPM

	English Terminology	Bahasa Malaysia Terminology
1.	[Amount] recoverable	Amaun boleh pulih
2.	'Cost of sales' method	Kaedah kos jualan
3.	'Life-of-mine ratio' calculation	Pengiraan 'nisbah hayat lombong'
4.	'Originate and hold' business model	Model perniagaan 'asal dan pegang'
5.	'Public-to-private' service concession arrangement	Pengaturan konsesi perkhidmatan 'awam kepada swasta'
6.	Ability model	Model kemampuan
7.	Accelerated depreciation allowances	Elaun susutnilai dipercepatkan
8.	Acceptable under IFRSs	Diterima di bawah IFRS
9.	Accountability of management	Kebertanggungjawaban pengurusan
10.	Accounting	Perakaunan
11.	Accounting acquiree	Penerima perakaunan
12.	Accounting and Reporting by Retirement Benefit Plans	Perakaunan dan Pelaporan Pelan Manfaat Persaraan
13.	Accounting arbitrage	Arbitraj perakaunan
14.	Accounting estimate	Anggaran perakaunan
15.	Accounting for Government Grants and Disclosure of Government Assistance	Perakaunan untuk Geran Kerajaan dan Pendedahan Bantuan Kerajaan
16.	Accounting for inventories	Perakaunan untuk inventori
17.	Accounting for Investments in Associates	Perakaunan untuk Pelaburan dalam Syarikat Bersekutu
18.	Accounting for revenue and associated expenses	Perakaunan untuk hasil dan belanja yang berkaitan
19.	Accounting income	Pendapatan perakaunan
20.	Accounting mismatch	Ketakpadanan perakaunan
21.	Accounting model	Model perakaunan
22.	Accounting period	Tempoh perakaunan
23.	Accounting policies	Dasar perakaunan

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	English Terminology	Bahasa Malaysia Terminology
24.	Accounting Policies, Changes in Accounting Estimates and Errors	Dasar Perakaunan, Perubahan dalam Anggaran Perakaunan dan Kesilapan
25.	Accounting policy	Dasar perakaunan
26.	Accounting principle	Prinsip perakaunan
27.	Accounting profit	Untung perakaunan
28.	Accounting record	Rekod perakaunan
29.	Accounting treatment	Pengolahan perakaunan
30.	Accounts receivable	Akaun belum terima
31.	Accrual accounting assumption	Andaian perakaunan akruan
32.	Accrual basis	Asas akruan
33.	Accrual basis of accounting	Perakaunan asas akruan
34.	Accrued liabilities	Liabiliti terakru
35.	Accumulated (amortisation, interest, profit or loss)	Terkumpul (pelunasan, faedah, untung atau rugi)
36.	Accumulated depreciation	Susut nilai terkumpul
37.	Accumulated profit or loss	Untung atau rugi terkumpul
38.	Accumulating compensated absences	Pampasan ketidakhadiran terkumpul
39.	Achieve comparability	Mencapai kebolehbandingan
40.	Acquired entity	Entiti diambil alih
41.	Acquired goodwill	Muhibah diambil alih
42.	Acquired in a business combination	Diambil alih di dalam kombinasi perniagaan
43.	Acquisition	Pengambilalihan
44.	Acquisition date	Tarikh pengambilalihan
45.	Acquisition method	Kaedah pengambilalihan
46.	Active market	Pasaran aktif
47.	Active use	Kegunaan aktif
48.	Actively marketed	Dipasarkan secara aktif
49.	Activity threshold	Ambang aktiviti
50.	Actuarial assumptions	Andaian aktuari
51.	Actuarial gains and losses	Untung dan rugi aktuari
52.	Actuarial present value of promised retirement benefits	Nilai kini aktuari untuk faedah persaraan terjanji
53.	Actuarial valuation	Penilaian aktuari
54.	Actuarial valuation method	Kaedah penilaian aktuari

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	English Terminology	Bahasa Malaysia Terminology
55.	Additional comparative information	Maklumat perbandingan tambahan
56.	Additional consideration	Pertimbangan tambahan
57.	Additional disclosure	Pendedahan tambahan
58.	Additional Exemptions for First-time Adopters	Pengecualian Tambahan bagi Penerima Pakai Pertama Kali
59.	Adjust for consolidation procedures	Laras untuk prosedur penyatuan
60.	Adjusted fair value	Nilai saksama terlaras
61.	Adjusted weighted-average shares	Saham purata wajaran terlaras
62.	Adjusting event after the reporting period	Peristiwa perlu pelarasan selepas tempoh pelaporan
63.	Adjustment	Pelarasan
64.	Administrative expenses	Belanja tadbir
65.	Admission fees	Fi masuk
66.	Advance	Pendahuluan
67.	Adverse economic consequences	Kesan ekonomi sakal
68.	Adverse event	Peristiwa buruk
69.	After-tax amount	Amaun selepas cukai
70.	Agency	Agensi
71.	Agency relationship	Perhubungan agensi
72.	Agent	Agen
73.	Aggregate	Agregat
74.	Aggregation	Pengagregatan
75.	Aggregation criteria	Kriteria pengagregatan
76.	Agreement date	Tarikh perjanjian
77.	Agreements for the Construction of Real Estate	Perjanjian untuk Pembinaan Harta Tanah
78.	Agreements in progress	Perjanjian sedang berlangsung
79.	Agricultural activity	Aktiviti pertanian
80.	Agricultural produce	Keluaran pertanian
81.	Agriculture	Pertanian
82.	Allocation	Peruntukan
83.	Allocation method	Kaedah peruntukan
84.	Allowance	Elaun
85.	Allowance account	Akaun elaun
86.	Allowed alternative treatment	Kaedah alternatif dibenarkan

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	English Terminology	Bahasa Malaysia Terminology
87.	American share option	Opsyen saham Amerika
88.	Amortisation	Pelunasan
89.	Amortisation method	Kaedah pelunasan
90.	Amortisation period	Tempoh pelunasan
91.	Amortised cost	Kos terlunas
92.	Amortised cost of a financial asset or financial liability	Kos terlunas aset kewangan atau aset liabiliti
93.	Amortising interest rate swap	Swap kadar faedah berlunas
94.	Amount of inventories	Amaun inventori
95.	Amount payable	Amaun boleh dibayar
96.	Amount per share	Amaun sesaham
97.	Amounts recognised [in the statement of financial position or in the statement of comprehensive income]	Amaun yang diiktiraf (dalam penyata kedudukan kewangan atau dalam penyata pendapatan komprehensif)
98.	Analysis	Analisis
99.	Annual Improvements 2009 - 2011 Cycle	Pembaikan Tahunan Kitaran 2009 - 2011
100.	Annual leave	Cuti tahunan
101.	Annual periods	Tempoh tahunan
102.	Annuitant	Penerima anuiti
103.	Annuity	Anuiti
104.	Antidilution	Anti pencairan
105.	Appendix	Lampiran
106.	Applicability	Pengaplikasian
107.	Application guidance	Panduan aplikasi
108.	Application of Requirements	Aplikasi keperluan
109.	Application supplement	Tambahan aplikasi
110.	Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies	Mengguna Pakai Pendekatan Penyataan Semula di bawah IAS 29 Pelaporan Kewangan dalam Ekonomi Hiperinflasi
111.	Appraisal	Penilaian
112.	Arm's length transaction	Urus niaga tulus
113.	Artistic-related intangible assets	Aset tak ketara berkaitan seni
114.	Asking price	Harga diminta / Harga tawaran
115.	Assess	Taksir
116.	Assessing control	Menaksir kawalan

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	English Terminology	Bahasa Malaysia Terminology
117.	Asset	Aset
118.	Asset ceiling	Siling aset
119.	Asset exchange transactions	Urus niaga pertukaran aset
120.	Asset manager	Pengurus aset
121.	Assets acquired	Aset diambil alih
122.	Assets carried at amortised cost	Aset yang dibawa pada kos terlunas
123.	Assets held by a long-term employee benefit fund	Aset dipegang oleh kumpulan wang faedah pekerja jangka panjang
124.	Assets retired from active use	Aset dihentikan daripada kegunaan aktif
125.	Asset-specific performance risk	Risiko prestasi aset spesifik
126.	Associate	Sekutu
127.	Audit report	Laporan audit
128.	Authorise [financial statements for issue]	Membenarkan [penerbitan penyata kewangan]
129.	Available-for-sale financial assets	Aset kewangan sedia dijual
130.	Available-for-sale investments	Pelaburan sedia dijual
131.	Award credits	Kredit anugerah
132.	Balance sheet	Kunci kira-kira
133.	Balance sheet liability method	Kaedah liabiliti kunci kira-kira
134.	Bank	Bank
135.	Bank overdraft	Overdraf bank
136.	Bankruptcy	Kebankrapan/Kemufliisan
137.	Bargain purchase	Pembelian murah
138.	Basic earnings per share	Perolehan asas sesaham
139.	Basic loan features	Ciri-ciri pinjaman asas
140.	Basis adjustment	Pelarasan asas
141.	Basis for Conclusions	Asas Kesimpulan
142.	Basis point	Mata asas
143.	Bearer biological asset	Aset pembawa biologi
144.	Below-market rate of interest	Kadar faedah di bawah pasaran
145.	Benchmark treatment	Pengolahan tanda aras
146.	Beneficial contracts	Kontrak bermanfaat
147.	Beneficiary	Waris
148.	Benefit	Manfaat
149.	Benefit improvements	Pembaikan manfaat

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	English Terminology	Bahasa Malaysia Terminology
150.	Benefit obligation	Kewajipan manfaat
151.	Benefit to users	Manfaat kepada pengguna
152.	Best estimate	Anggaran terbaik
153.	Bias	Bias
154.	Bid bonds	Bon bida
155.	Bid price	Harga bida
156.	Bid-ask spread	Spread bida-tawar
157.	Bifurcation methodology	Metodologi dwicabang
158.	Bills and acceptance payables	Bil dan penerimaan boleh bayar
159.	Binding sale agreement	Perjanjian jualan mengikat
160.	Binomial	Binomial
161.	Biological asset	Aset biologi
162.	Biological transformation	Transformasi biologi
163.	Black-Scholes-Merton formula	Formula Black-Scholes-Merton
164.	Blocker entity	Entiti pengadang
165.	Board of directors	Lembaga pengarah
166.	Bond	Bon
167.	Bonus issue	Terbitan bonus
168.	Bonus plan	Pelan bonus
169.	Book of contracts	Buku kontrak
170.	Book value	Nilai buku
171.	Borrower	Peminjam
172.	Borrowing costs	Kos peminjaman
173.	Bottom-up test	Ujian bawah ke atas
174.	Brand	Jenama
175.	Build-operate-transfer	Bina-kendali-alih
176.	Business	Perniagaan
177.	Business combination	Kombinasi perniagaan
178.	Business combination involving entities or businesses under common control	Kombinasi perniagaan melibatkan entiti atau perniagaan di bawah kawalan bersama
179.	Business Combinations	Kombinasi Perniagaan
180.	Business Combinations – ‘Date of Exchange’ and Fair Value of Equity Instruments	Kombinasi Perniagaan – ‘Tarikh Pertukaran’ dan Nilai Saksama Instrumen Ekuiti

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	English Terminology	Bahasa Malaysia Terminology
181.	Business Combinations - Classification either as Acquisitions or Unitings of Interests	Kombinasi Perniagaan - Pengelasan sama ada sebagai Pengambilalihan atau Penyatuan Kepentingan
182.	Business Combinations - Subsequent Adjustment of Fair Values and Goodwill Initially Reported	Kombinasi Perniagaan - Pelarasan terkemudian laporan awal nilai saksama dan muhibah
183.	Business model	Model perniagaan
184.	Business segment	Segmen perniagaan
185.	Business unit	Unit Perniagaan
186.	Buying segment	Segmen belian
187.	By class of financial asset	Mengikut kelas aset kewangan
188.	By-product	Keluaran sampingan
189.	Call options	Opsyen beli
190.	Callable	Boleh panggil
191.	Capital	Modal
192.	Capital adequacy	Kecukupan modal
193.	Capital appreciation	Tambah nilai modal
194.	Capital approach	Pendekatan modal
195.	Capital asset pricing model	Model penentuan harga aset modal / Model letak harga aset modal
196.	Capital contribution	Penyumbangan modal / Caruman modal
197.	Capital expenditure	Perbelanjaan modal
198.	Capital gain	Labai modal
199.	Capital maintenance	Penyelenggaraan modal
200.	Capital maintenance adjustment	Pelarasan penyelenggaraan modal
201.	Capital risk management	Pengurusan risiko modal
202.	Capitalisation	Permodalan
203.	Capitalisation of interest	Permodalan faedah
204.	Capped interest rate	Kadar faedah bertukup
205.	Carried at cost	Dibawa pada kos
206.	Carry forward	Bawa ke depan
207.	Carrying amount	Amaun dibawa
208.	Cash	Tunai
209.	Cash alternative	Alternatif tunai
210.	Cash basis	Asas tunai

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	English Terminology	Bahasa Malaysia Terminology
211.	Cash equivalents	Kesamaan tunai/kesetaraan tunai
212.	Cash flow	Aliran tunai
213.	Cash flow hedge	Lindung nilai aliran tunai
214.	Cash flow projections	Unjuran aliran tunai
215.	Cash flow risk	Risiko aliran tunai
216.	Cash flow statement = Statement of cash flows	Penyata aliran tunai
217.	Cash Flow Statements	Penyata aliran tunai
218.	Cash flows	Aliran tunai
219.	Cash generating unit	Unit penjanaan tunai
220.	Cash held under Housing Development Accounts	Tunai dipegang dibawah Akaun Pembangunan Perumahan
221.	Cash inflow	Aliran masuk tunai
222.	Cash instrument hedging	Lindung nilai instrumen tunai
223.	Cash on hand	Wang tunai di tangan
224.	Cash outflow	Aliran keluar tunai
225.	Cash payments	Bayaran tunai
226.	Cash price equivalent	Keserataan harga tunai
227.	Cash proceeds	Terimaan tunai
228.	Cash surrender value	Nilai serah tunai
229.	Cash-settled share option	Opsyen saham diselesaikan secara tunai
230.	Cash-settled share-based compensation	Pampasan berasaskan saham diselesaikan secara tunai
231.	Cash-settled share-based payment transaction	Urus niaga bayaran berasaskan saham diselesaikan secara tunai
232.	Catastrophe bond	Bon malapetaka
233.	Catastrophe provisions	Peruntukan malapetaka
234.	Central clearing of OTC derivatives	Pembersihan pusat derivative OTC
235.	Certificates of deposit	Sijil deposit
236.	Cessation (of capitalisation)	Penamatan (permodalan)
237.	Change in accounting estimate	Perubahan dalam anggaran perakaunan
238.	Changes in Existing Decommissioning, Restoration and Similar Liabilities	Perubahan dalam Penamatan Sedia Ada, Pemasangan Semula dan Liabiliti Serupa
239.	Chief executive officer	Ketua Pegawai Eksekutif

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	English Terminology	Bahasa Malaysia Terminology
240.	Chief operating decision maker	Ketua pembuat keputusan operasi
241.	Claim	Tuntutan
242.	Claims development	Perkembangan tuntutan
243.	Class A preference share	Saham keutamaan Kelas A
244.	Class of assets	Kelas aset
245.	Class of financial assets	Kelas aset kewangan
246.	Class of financial instruments	Kelas instrumen kewangan
247.	Class of property, plant and equipment	Kelas harta tanah, loji dan peralatan
248.	Classification	Pengelasan
249.	Classification of Financial Instruments – Contingent Settlement Provisions	Pengelasan Instrumen Kewangan - Peruntukan Penyelesaian Luar Jangka
250.	Classification of inventory	Pengelasan inventori
251.	Classification of Rights Issues	Klasifikasi Isu Hak
252.	Clean-up call	Panggilan pembersihan
253.	Close members of the family of the individual	Ahli keluarga terdekat individu
254.	Closely related	Berkait rapat
255.	Closing market prices	Harga tutup pasaran
256.	Closing rate	Kadar penutup
257.	Collar	Kolar
258.	Collateral	Cagaran
259.	Collateralised (asset, borrowing)	Cagaran (aset/pinjaman)
260.	Collectability	Kebolehkutipan
261.	Collection	Kutipan
262.	Collection date	Tarikh pengumpulan
263.	Collective marks	Tanda kolektif
264.	Collective power	Kuasa kolektif
265.	Collectively assessed	Ditaksir secara berkumpulan
266.	Combined instrument	Instrumen digabungkan
267.	Commencement	Permulaan
268.	Commencement of the lease term	Permulaan tempoh pajakan
269.	Commercial loans	Pinjaman komersial
270.	Commercial paper facilities	Kemudahan kertas perdagangan
271.	Commercial substance	Bahan komersial
272.	Commercially viable quantities of mineral resources	Kuantiti sumber mineral yang berdaya maju secara komersial

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	English Terminology	Bahasa Malaysia Terminology
273.	Commission	Suruhanjaya
274.	Commitment	Komitmen
275.	Commitment date	Tarikh komitmen
276.	Commitment fee	Yuran komitmen
277.	Commodity	Komoditi
278.	Comparability	Kebolehbandingan
279.	Comparability over time	Kebolehbandingan dari masa ke masa
280.	Comparable interim period	Tempoh interim boleh banding
281.	Comparative information	Maklumat perbandingan
282.	Comparative statement of financial position	Penyata perbandingan kedudukan kewangan
283.	Compensated absences	Ketidakhadiran terpampas
284.	Compensation	Pampasan
285.	Competitive harm exemption	Pelepasan persaingan yang memudaratkan
286.	Complementary assets	Aset pelengkap
287.	Complete set of financial statements	Penyata kewangan lengkap
288.	Completeness	Kelengkapan
289.	Compliance with International Accounting Standards	Pematuhan dengan Piawaian Perakaunan Antarabangsa
290.	Component	Komponen
291.	Component of an entity	Komponen sesebuah entiti
292.	Components of equity	Komponen ekuiti
293.	Compound financial instrument	Instrumen kewangan kompaun
294.	Compound financial instruments	Instrumen kewangan kompaun
295.	Compound instrument	Instrumen kompaun
296.	Concentration of (credit etc) risk	Penumpuan risiko (kredit dsb.)
297.	Conduit	Konduit
298.	Confidence level	Aras keyakinan
299.	Configuration of the cash flows	Konfigurasi aliran tunai
300.	Consensus	Sepersetujuan
301.	Consequential amendment	Pindaan berbangkit
302.	Consideration	Pertimbangan
303.	Consistency - Alternative Methods	Ketekalan - Kaedah alternatif

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	English Terminology	Bahasa Malaysia Terminology
304.	Consistency - Capitalisation of Borrowing Costs	Ketekalan - Permodalan Kos Pinjaman
305.	Consistency - Different Cost Formulas for Inventories	Ketekalan - Formula Kos berbeza untuk Inventori
306.	Consolidated and Separate Financial Statements	Penyata Kewangan Disatukan dan Penyata Kewangan Berasingan
307.	Consolidated balance sheet	Kunci kira-kira disatukan
308.	Consolidated financial statements	Penyata kewangan disatukan
309.	Consolidated Financial Statements and Accounting for Investments in Subsidiaries	Penyata Kewangan Disatukan dan Perakaunan untuk Pelaburan dalam Anak Syarikat
310.	Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance	Penyata Kewangan Disatukan, Pengaturan Bersama dan Pendedahan Kepentingan dalam Entiti lain: Panduan Peralihan
311.	Consolidated group	Kumpulan disatukan
312.	Consolidated statement of changes in equity	Penyata Perubahan Ekuiti yang Disatukan
313.	Consolidated statement of financial position	Penyata kedudukan kewangan disatukan
314.	Consolidation	Penyatuan
315.	Consolidation adjustments	Pelarasan penyatuan
316.	Consolidation and Equity Method – Potential Voting Rights and Allocation of Ownership Interests	Penyatuan dan Kaedah Ekuiti - Hak Undi Berpotensi dan Peruntukan Kepentingan Pemilikan
317.	Consolidation—Special Purpose Entities	Penyatuan - Entiti Tujuan Khas
318.	Construction contract	Kontrak pembinaan
319.	Construction Contracts	Kontrak Pembinaan
320.	Construction or upgrade services	Pembinaan atau menaik taraf perkhidmatan
321.	Constructive obligation	Kewajipan konstruktif
322.	Consumer price index	Indeks harga pengguna
323.	Contingency	Luar jangkaan
324.	Contingent asset	Aset luar jangka / aset bersyarat
325.	Contingent consideration	Pertimbangan bersyarat

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	English Terminology	Bahasa Malaysia Terminology
326.	Contingent consideration arrangement	Pengaturan pertimbangan bersyarat
327.	Contingent liability	Liabiliti luar jangka / liabiliti bersyarat
328.	Contingent rent	Sewa bersyarat
329.	Contingent settlement provision	Peruntukan penyelesaian luar jangka
330.	Contingent share agreement	Perjanjian saham bersyarat
331.	Contingently issuable ordinary shares	Saham biasa boleh terbit bersyarat
332.	Contingently issuable shares	Saham yang boleh terbit luar jangka
333.	Continuing involvement	Penglibatan berterusan
334.	Continuing involvement approach	Pendekatan pembabitian berterusan
335.	Continuing operations	Kendalian berterusan
336.	Contract	Kontrak
337.	Contract-based intangible assets	Aset tak ketara berkontrak
338.	Contracts that may be settled in (ordinary) shares or cash	Kontrak yang boleh diselesaikan dengan saham (biasa) atau tunai
339.	Contractual arrangement	Pengaturan berkontrak
340.	Contractual cash flows	Aliran tunai berkontrak
341.	Contractual completion	Penyempurnaan berkontrak
342.	Contractual maturity analysis	Analisis kematangan berkontrak
343.	Contractual obligation	Kewajipan berkontrak
344.	Contractual right to receive the cash flows	Hak berkontrak untuk menerima aliran tunai
345.	Contractual rights	Hak berkontrak
346.	Contractual terms and conditions	Terma dan syarat berkontrak
347.	Contractual-legal criterion	Kriteria kontrak-sah
348.	Contractually linked instruments	Instrumen yang berkait secara kontrak
349.	Contributed equity	Ekuiti tersumbang
350.	Contribution	Caruman
351.	Contributor	Pencarum
352.	Control	Kawalan
353.	Control (of an asset)	Kawalan (aset)
354.	Control (of an entity)	Kawalan (sesbuah entiti)

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	English Terminology	Bahasa Malaysia Terminology
355.	Control number	Nombor kawalan
356.	Control of an investee	Kawalan sesebuah penerima pelaburan
357.	Controlled entity	Entiti terkawal
358.	Convenience translation	Terjemahan kemudahan
359.	Convergence	Penumpuan
360.	Conversion factor	Faktor penukaran
361.	Conversion option	Opsyen penukaran
362.	Convertible bonds	Bon boleh tukar
363.	Convertible debt	Hutang boleh tukar
364.	Convertible instruments	Instrumen boleh tukar
365.	Convertible preference share	Saham keutamaan boleh tukar
366.	Co-operative	Koperasi
367.	Copyright	Hak cipta
368.	Core goodwill	Muhibah teras
369.	Corporate assets	Aset korporat
370.	Corridor	Koridor
371.	Cost	Kos
372.	Cost approach	Pendekatan kos
373.	Cost formula	Formula kos
374.	Cost model	Model kos
375.	Cost of an acquisition	Kos pengambilalihan
376.	Cost of an investment	Kos pelaburan
377.	Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	Kos Pelaburan dalam Anak Syarikat, Entiti terkawal Bersama atau Syarikat Bersekutu
378.	Cost of conversion	Kos penukaran
379.	Cost of inventories	Kos inventori
380.	Cost of Inventories of a Service Provider	Kos Inventori Pembekal Khidmat
381.	Cost of purchase	Kos pembelian
382.	Cost plus contract	Kontrak kos-tokok
383.	Cost-based measurement	Pengukuran asas kos
384.	Costs of conversion	Kos penukaran
385.	Costs of disposal	Kos pelupusan
386.	Costs of Modifying Existing Software	Kos Pengubahsuaian Perisian Sedia Ada
387.	Costs to sell	Kos untuk menjual

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	English Terminology	Bahasa Malaysia Terminology
388.	Country of domicile	Negara mastautin
389.	Country of incorporation or residence	Negara diperbadankan atau mastautin
390.	Coupon	Kupon
391.	Create or enlarge an accounting mismatch	Mewujudkan atau membesar-besarkan ketakpadanan perakaunan
392.	Credit default swap	Swap mungkir kredit
393.	Credit derivative default product	Produk mungkir derivatif kredit
394.	Credit enhancements	Peningkatan kredit
395.	Credit exposures	Pendedahan kredit
396.	Credit facilities	Kemudahan kredit
397.	Credit insurance contract	Kontrak insurans kredit
398.	Credit quality	Kualiti kredit
399.	Credit risk	Risiko kredit
400.	Credit spread	Spread kredit
401.	Creditors	Pemiutang
402.	Creditworthiness	Kepercayaan kredit
403.	Criteria for recognising	Kriteria untuk mengiktiraf
404.	Cross-reference	Rujukan silang
405.	Cumulative additional depreciation	Susut nilai tambahan kumulatif
406.	Cumulative fair value changes	Perubahan nilai saksama kumulatif
407.	Cumulative interest accreted	Faedah terkumpul meningkat
408.	Cumulative preference dividends	Dividen keutamaan terkumpul
409.	Cumulative Translation Differences	Perbezaan Terjemahan Terkumpul
410.	Currency risk	Risiko mata wang
411.	Currency translation	Pertukaran mata wang
412.	Currency units	Unit mata wang
413.	Current asset	Aset semasa
414.	Current cost	Kos semasa
415.	Current cost approach	Pendekatan kos semasa
416.	Current investment	Pelaburan semasa
417.	Current liabilities	Liabiliti semasa
418.	Current offer price	Harga tawaran kini

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	English Terminology	Bahasa Malaysia Terminology
419.	Current service cost	Kos perkhidmatan semasa
420.	Current tax	Cukai semasa
421.	Curtailment	Pemotongan
422.	Cushions	Kusyen
423.	Customer acquisition cost	Kos pengambilalihan pelanggan
424.	Customer list	Senarai pelanggan
425.	Customer loyalty programmes	Program kesetiaan pelanggan
426.	Customer relationship intangible assets	Aset tak ketara perhubungan pelanggan
427.	Database	Pangkalan data
428.	Date of acquisition	Tarikh pengambilalihan
429.	Date of exchange	Tarikh pertukaran
430.	Date of transition to IFRS	Tarikh peralihan kepada IFRS
431.	Dealing securities	Sekuriti urus niaga
432.	Death benefit	Faedah kematian
433.	Debt	Hutang
434.	Debt for equity swaps	Swap hutang dengan ekuiti
435.	Debt instrument	Instrumen hutang
436.	Debt securities	Sekuriti hutang
437.	Debt-to-adjusted capital ratio	Nisbah hutang modal terlaras
438.	Debt-to-equity ratio	Nisbah hutang ekuiti
439.	Decision maker	Pembuat keputusan
440.	Decision tree	Pokok keputusan
441.	Decision-making process	Proses membuat keputusan
442.	Decision-making rights	Hak membuat keputusan
443.	Decision-useful information	Maklumat berguna untuk membuat keputusan
444.	Decommissioning	Penamatan tugas
445.	Decommissioning costs	Kos penamatan tugas
446.	Decommissioning funds	Dana penamatan tugas
447.	Decommissioning obligations	Kewajipan berkaitan penamatan tugas
448.	Decommissioning, restoration and environmental rehabilitation funds	Dana penamatan tugas, membaik pulih dan pemuliharaan alam sekitar
449.	Deductible temporary difference	Perbezaan sementara boleh kurang
450.	Deemed cost	Kos anggapan
451.	Defer	Tunda

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	English Terminology	Bahasa Malaysia Terminology
452.	Deferral method	Kaedah penundaan
453.	Deferred acquisition costs	Kos pengambilalihan tertunda
454.	Deferred income	Pendapatan tertunda
455.	Deferred policy acquisition costs	Dasar kos pengambilalihan tertunda
456.	Deferred tax	Cukai tertunda
457.	Deferred tax assets	Aset cukai tertunda
458.	Deferred tax income	Pendapatan cukai tertunda
459.	Deferred tax liabilities	Liabiliti cukai tertunda
460.	Deferred tax: recovery of underlying assets	Cukai Tertunda: Pemulihan aset sandaran
461.	Deficit balance	Baki defisit
462.	Deficit or surplus (of defined benefit liability (asset))	Defisit atau lebihan (liabiliti manfaat tentu (aset))
463.	Defined benefit liability	Liabiliti manfaat tentu
464.	Defined benefit obligation	Kewajipan manfaat tentu
465.	Defined benefit obligation (present value of)	Nilai kini kewajipan manfaat tentu
466.	Defined benefit plan	Pelan manfaat tentu
467.	Defined benefit plans	Pelan manfaat tentu
468.	Defined contribution plans	Pelan caruman tentu
469.	Definition of a Related Party and Government-controlled Entities	Definisi Pihak Berkaitan dan Entiti Dikawal Kerajaan
470.	Demand amount	Amaun permintaan
471.	Demand deposits	Deposit permintaan
472.	Demand feature	Ciri permintaan
473.	Deposit account	Akaun deposit
474.	Deposit accounting	Perakaunan deposit
475.	Deposit component	Komponen deposit
476.	Depreciable amount	Amaun boleh susut nilai
477.	Depreciable assets	Aset boleh susut nilai
478.	Depreciated replacement cost approach	Pendekatan kos penggantian disusut nilai
479.	Depreciation	Susut nilai
480.	Depreciation expense	Belanja susut nilai
481.	Depreciation methods	Kaedah susut nilai
482.	Derivative	Derivatif / Terbitan
483.	Derivative assets	Aset derivatif / terbitan

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	English Terminology	Bahasa Malaysia Terminology
484.	Derivative clearing agreements	Perjanjian pembersihan derivatif
485.	Derivative features	Ciri-ciri derivatif / terbitan
486.	Derivative financial instruments	Instrumen kewangan derivatif
487.	Derivative liabilities	Liabiliti derivatif / terbitan
488.	Designated and effective hedging instrument	Instrumen lindung nilai yang efektif dan bertanda
489.	Designation as at fair value through profit or loss	Kedudukan pada nilai saksama melalui untung atau melalui rugi
490.	Determination of cost	Penentuan kos
491.	Determining whether an Arrangement contains a Lease	Menentukan sama ada Pengaturan mengandungi Pajakan
492.	Development	Pembangunan
493.	Development costs	Kos pembangunan
494.	Diluted earnings per share	Perolehan sesaham cair
495.	Dilution	Pencairan
496.	Diminishing balance method	Kaedah baki berkurangan
497.	Direct insurance contract	Kontrak insurans langsung
498.	Direct labour	Buruh langsung
499.	Direct method of reporting cash flows from operating activities	Kaedah langsung pelaporan aliran tunai dari aktiviti kendalian
500.	Direct operating expenses	Belanja kendalian langsung
501.	Directly attributable	Berkaitan secara langsung
502.	Directors	Pengarah-pengarah
503.	Disclose	Mendedahkan
504.	Disclosure	Pendedahan
505.	Disclosure and Presentation	Pendedahan dan pembentangan
506.	Disclosure approach	Pendekatan pendedahan
507.	Disclosure of government assistance	Pendedahan bantuan kerajaan
508.	Disclosure of Interests in Other Entities	Pendedahan Kepentingan dalam Entiti Lain
509.	Disclosure requirement	Keperluan pendedahan
510.	Disclosures in the Financial Statements of Banks and Similar Financial Institutions	Pendedahan di dalam Penyata Kewangan Bank dan Institusi Kewangan yang serupa
511.	Disclosures—Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7)	Pendedahan - Mengoffset Aset Kewangan dan Liabiliti Kewangan (Pindaan kepada IFRS 7)

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	English Terminology	Bahasa Malaysia Terminology
512.	Disclosure—Service Concession Arrangements	Pendedahan - Pengaturan Konsesi Perkhidmatan
513.	Discontinued (operations)	Kendalian tertamat
514.	Discontinued operation	Kendalian dihentikan
515.	Discontinuing operation	Penamatanendalian
516.	Discount rate	Kadar diskaun
517.	Discounted basis (on a)	Asas terdiskaun
518.	Discounted cash flow projections	Pengunjuran aliran tunai terdiskaun
519.	Discounting	Pendiskaunan
520.	Discretionary participation feature	Ciri-ciri penyertaan budi bicara
521.	Disposal consideration	Pertimbangan pelupusan
522.	Disposal group	Kumpulan pelupusan
523.	Disposal plan	Pelan pelupusan
524.	Disposal transaction	Urus niaga pelupusan
525.	Dissenting opinion	Pendapat bertentangan
526.	Distributions of Non-cash Assets to Owners	Pengagihan aset bukan tunai kepada pemilik
527.	Dividend yield	Kadar hasil dividen
528.	Dividends	Dividen
529.	Domain name	Nama domain
530.	Doubtful debts	Hutang ragu
531.	Downstream transactions	Urus niaga hiliran
532.	Dual listed corporation	Perbadanan dwisenarai
533.	Dual trigger contract	Kontrak dwipenggerak
534.	Due Process Handbook	Buku Panduan Proses Wajar
535.	Earlier application is encouraged	Penggunaan awal digalakkan
536.	Earnings	Perolehan
537.	Earnings - diluted	Perolehan - dicairkan
538.	Earnings contingency	Perolehan luar jangkaan
539.	Earnings per Share	Perolehan sesaham
540.	Earnings Per Share - Financial Instruments and Other Contracts that May Be Settled in Shares	Perolehan sesaham - Instrumen Kewangan dan Kontrak lain yang boleh diselesaikan dengan Saham
541.	Economic benefits	Manfaat ekonomi
542.	Economic characteristics and risks	Risiko dan ciri-ciri ekonomi

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	English Terminology	Bahasa Malaysia Terminology
543.	Economic compulsion	Paksaan ekonomi
544.	Economic decision-making needs of users	Keperluan membuat keputusan ekonomi oleh pengguna
545.	Economic entity	Entiti ekonomi
546.	Economic life	Hayat ekonomi
547.	Effect of assumed conversions	Kesan penukaran diandaikan
548.	Effective date	Tarikh kuat kuasa
549.	Effective interest method	Kaedah faedah berkesan
550.	Effective interest rate	Kadar faedah berkesan
551.	Effects of Changes in Foreign Exchange Rates	Kesan Perubahan Kadar Tukaran Wang Asing
552.	Elements of cost of exploration and evaluation assets	Elemen kos aset penerokaan dan penilaian
553.	Eligibility conditions	Syarat kelayakan
554.	Eligible for capitalisation	Layak untuk dipermodalkan
555.	Eligible Hedged Items	Item Lindung Nilai Layak
556.	Elimination of Unrealised Profits and Losses on Transactions with Associates	Penyingkiran Untung dan Rugi Belum Terealisasi atas Urus Niaga dengan Syarikat Bersekutu
557.	Embedded derivative	Derivatif terkandung
558.	Embedded prepayment penalties	Penalti bayaran terdahulu terkandung
559.	Emissions trading schemes	Skim dagangan emisi
560.	Employee benefits	Manfaat pekerja
561.	Employee share ownership plan	Pelan pemilikan saham pekerja
562.	Employee share purchase plan	Pelan pembelian saham pekerja
563.	Employee turnover rates	Kadar pusing ganti pekerja
564.	Employees and others providing similar services	Pekerja dan lain-lain yang memberi khidmat yang sama
565.	Employees' share option scheme	Skim opsyen saham pekerja
566.	Employer payroll taxes and insurance contributions	Caruman cukai dan insurans gaji pekerja
567.	Enactment	Enakmen
568.	End of reporting period	Tempoh pelaporan akhir
569.	End of the reporting period	Tempoh pelaporan akhir
570.	Enforcement of covenants	Penguatkuasaan kovenan
571.	Enhanced Disclosure	Pendedahan Tertingkat
572.	Enterprise	Perusahaan

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	English Terminology	Bahasa Malaysia Terminology
573.	Entities whose debt or equity securities are publicly traded	Entiti yang sekuriti hutang atau sekuriti ekuitinya dijual secara awam
574.	Entity	Entiti
575.	Entity-specific value	Nilai entiti spesifik
576.	Entry price	Harga masuk
577.	Environmental obligations	Tanggungjawab alam sekitar
578.	Equal prominence	Penonjolan yang sama
579.	Equalisation provisions	Peruntukan penyamaan
580.	Equity	Ekuiti
581.	Equity - Costs of an Equity Transaction	Ekuiti - Kos Urus Niaga Ekuiti
582.	Equity Accounting Method - Recognition of Losses	Kaedah Perakaunan Ekuiti - Pengiktirafan Kerugian
583.	Equity balances	Baki ekuiti
584.	Equity capital	Modal ekuiti
585.	Equity compensation benefits	Manfaat pampasan ekuiti
586.	Equity compensation plans	Pelan pampasan ekuiti
587.	Equity component	Komponen ekuiti
588.	Equity holders	Pemegang ekuiti
589.	Equity index	Indeks ekuiti
590.	Equity instrument	Instrumen ekuiti
591.	Equity instrument granted	Instrumen ekuiti yang diberikan
592.	Equity interests	Faedah ekuiti
593.	Equity issue	Terbitan ekuiti
594.	Equity method	Kaedah ekuiti
595.	Equity securities	Sekuriti ekuiti
596.	Equity-settled share-based compensation	Pampasan berasaskan saham diselesaikan secara ekuiti
597.	Equity-settled share-based payment transaction	Urus niaga bayaran berasaskan saham yang diselesaikan secara ekuiti
598.	Estimated costs	Kos anggaran
599.	Estimated future cash flows	Anggaran aliran tunai masa depan
600.	Estimated useful lives of property, plant and equipment	Anggaran hayat berguna hartanah, loji dan peralatan
601.	European share option	Opsyen saham Eropah

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	English Terminology	Bahasa Malaysia Terminology
602.	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	Menilai Inti Pati Urus Niaga yang melibatkan Bentuk Sah Sesuatu Pajakan
603.	Event-driven fair value measurements	Pengukuran nilai saksama berasaskan sesuatu peristiwa
604.	Events After the Balance Sheet Date	Peristiwa yang berlaku selepas Tarikh Kunci Kira-Kira
605.	Events after the reporting period	Peristiwa selepas tempoh pelaporan
606.	Events occurring after the balance sheet date	Peristiwa yang berlaku tarikh kunci kira-kira
607.	Eventual recipients	Penerima pengakhiran
608.	Evidence of impairment	Bukti penjejasan
609.	Exchange difference	Perbezaan pertukaran
610.	Exchange of assets	Pertukaran aset
611.	Exchange rate	Kadar pertukaran
612.	Exchange transaction	Urus niaga pertukaran
613.	Executory contract	Kontrak eksekutori
614.	Exemptions	Pengecualian
615.	Exercise date	Tarikh laksana
616.	Exercise of rights	Menjalankan hak
617.	Exercise price	Harga laksana
618.	Existing liability	Liabiliti sedia ada
619.	Exit price	Harga keluar
620.	Exit strategy	Strategi keluar
621.	Expected cash flow	Aliran tunai dijangka
622.	Expected value	Nilai dijangka
623.	Expenditure	Perbelanjaan
624.	Expenses	Belanja
625.	Experience account	Akaun pengalaman
626.	Experience adjustments	Pelarasan pengalaman
627.	Expiry date	Tarikh tamat tempoh
628.	Explicit and unreserved statement of compliance	Kenyataan pematuhan yang berterus-terang dan tidak tersirat
629.	Exploration and evaluation assets	Aset penerokaan dan penilaian
630.	Exploration and evaluation expenditures	Perbelanjaan penerokaan dan penilaian

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	English Terminology	Bahasa Malaysia Terminology
631.	Exploration for and Evaluation of Mineral Resources	Penerokaan dan Penilaian Sumber Mineral
632.	Exposure draft	Draf Pendedahan
633.	Expropriation of major assets	Pengambilalihan aset utama
634.	Extinguishing Financial Liabilities with Equity Instruments	Melunaskan Liabiliti Kewangan dengan Instrumen Ekuiti
635.	Extraordinary items	Butiran luar biasa
636.	Face (of Financial Statements or Notes)	Muka penyata kewangan (nota)
637.	Fair presentation	Pembentangan saksama
638.	Fair value	Nilai saksama
639.	Fair value gains and losses	Laba dan rugi nilai saksama
640.	Fair value hedge	Lindung nilai saksama
641.	Fair value less costs of disposal	Nilai saksama tolak kos pelupusan
642.	Fair value less costs to sell	Nilai saksama tolak kos jualan
643.	Fair value measurement	Pengukuran nilai saksama
644.	Fair value model	Model nilai saksama
645.	Fair value reserves	Rizab nilai saksama
646.	Family trust	Amanah keluarga
647.	Fees	Fi
648.	Fellow subsidiary	Anak syarikat bersama
649.	Fidelity bonds	Bon kesetiaan
650.	Fiduciary activities	Aktiviti fidusiari
651.	Fiduciary capacity	Keupayaan fidusiari
652.	FIFO (First-in, first-out)	FIFO (Masuk dulu, keluar dulu)
653.	FIFO formula	Formula FIFO
654.	Finance lease	Pajakan kewangan
655.	Finance lease obligations	Kewajipan pajakan kewangan
656.	Financial asset	Aset kewangan
657.	Financial asset or financial liability at fair value through profit or loss	Aset kewangan atau liabiliti kewangan pada nilai saksama melalui untung atau rugi
658.	Financial asset or financial liability held for trading	Aset kewangan atau liabiliti kewangan dipegang untuk dagangan

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	English Terminology	Bahasa Malaysia Terminology
659.	Financial assets acquired at a discount that reflects incurred credit losses	Aset kewangan yang diambil alih pada diskaun yang menunjukkan kerugian kredit tertanggung
660.	Financial capital	Modal kewangan
661.	Financial conglomerate	Konglomerat kewangan
662.	Financial guarantee	Jaminan kewangan
663.	Financial guarantee contract	Kontrak jaminan kewangan
664.	Financial institution	Institusi kewangan
665.	Financial instruments	Instrumen kewangan
666.	Financial instruments puttable at fair value	Instrumen kewangan dijual pada nilai saksama
667.	Financial Instruments: Disclosure and Presentation	Instrumen Kewangan: Pendedahan dan Pembentangan
668.	Financial Instruments: Disclosures	Instrumen Kewangan: Pendedahan
669.	Financial Instruments: Presentation	Instrumen Kewangan: Pembentangan
670.	Financial Instruments: Recognition and Measurement	Instrumen Kewangan: Pengiktirafan dan Pengukuran
671.	Financial liability	Liabiliti kewangan
672.	Financial liability at fair value through profit or loss	Liabiliti kewangan pada nilai saksama melalui untung atau melalui rugi
673.	Financial performance	Prestasi kewangan
674.	Financial position	Kedudukan kewangan
675.	Financial reporting	Pelaporan kewangan
676.	Financial Reporting in Hyperinflationary Economies	Pelaporan Kewangan dalam Ekonomi Hiperinflasi
677.	Financial Reporting of Interests in Joint Ventures	Pelaporan Kewangan Kepentingan dalam Usaha Sama
678.	Financial review	Semakan kewangan
679.	Financial risk	Risiko kewangan
680.	Financial service fees	Yuran perkhidmatan kewangan
681.	Financial statements	Penyata kewangan
682.	Financial year-to-date basis	Asas tahun kewangan terkini
683.	Financing activities	Aktiviti pembiayaan
684.	Financing device	Peranti pembiayaan
685.	Finder's fees	Yuran pencari
686.	Finished good	Barang siap

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	English Terminology	Bahasa Malaysia Terminology
687.	Firm commitment	Komitmen teguh
688.	Firm purchase commitment	Komitmen pembelian teguh
689.	Firm sales contracts	Kontrak penjualan teguh
690.	First IFRS financial statements	Penyata kewangan IFRS pertama
691.	First IFRS reporting period	Tempoh pelaporan IFRS pertama
692.	First-time adopter	Penerima pakai pertama kali
693.	First-time adoption	Penerimaan pakai pertama kali
694.	First-time Adoption of International Financial Reporting Standards	Penerimaan Pakai Piawaiian Pelaporan Kewangan Antarabangsa Pertama Kali
695.	First-time Application	Penggunaan pertama kali
696.	First-Time Application of IASs as the Primary Basis of Accounting	Aplikasi IAS Pertama Kali sebagai Basis Primer Perakaunan
697.	Fixed asset	Aset tetap
698.	Fixed coupon rate	Kadar kupon tetap
699.	Fixed price contract	Kontrak harga tetap
700.	Fixed production overheads	Overhed pengeluaran tetap
701.	Flat yield curve	Keluk hasil mendatar
702.	Floating rate	Kadar terapung
703.	Floor	Lantai
704.	For consolidation purposes	Untuk tujuan penyatuan
705.	Forecast	Ramalan
706.	Forecast transaction	Urus niaga ramalan
707.	Foreign currency	Mata wang asing
708.	Foreign currency borrowing	Peminjaman mata wang asing
709.	Foreign currency derivative	Derivatif mata wang asing
710.	Foreign currency derivatives	Derivatif mata wang asing
711.	Foreign currency exchange prices	Harga pertukaran mata wang asing
712.	Foreign currency transaction	Urus niaga mata wang asing
713.	Foreign currency translation reserve (FCTR)	Rizab pertukaran mata wang asing (FCTR)
714.	Foreign entity	Entiti asing
715.	Foreign Exchange - Capitalisation of Losses Resulting from Severe Currency Devaluations	Tukaran Asing - Permodalan Rugi hasil daripada Penurunan Nilai Mata Wang yang teruk

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	English Terminology	Bahasa Malaysia Terminology
716.	Foreign exchange contract	Kontrak tukaran asing
717.	Foreign exchange differences	Perbezaan pertukaran asing
718.	Foreign Exchange Rates	Kadar Tukaran Asing
719.	Foreign operation	Kendalian asing
720.	Forgivable loans	Pinjaman dapat dimaafkan
721.	Former subsidiary	Anak syarikat dahulu/ bekas anak syarikat
722.	Forward contract	Kontrak hadapan
723.	Forward coupon rate	Kadar hadapan kupon
724.	Forward purchase contract	Kontrak belian hadapan
725.	Forward repurchase agreement	Perjanjian belian semula hadapan
726.	Framework	Rangka Kerja
727.	Framework agreement	Perjanjian rangka kerja
728.	Framework for the Preparation and Presentation of Financial Statements	Rangka Kerja Penyediaan dan Pembentangan Penyata Kewangan
729.	Franchise fee	Fi francais
730.	Frozen credit spread method	Kaedah spread kredit beku
731.	Full fair value	Nilai saksama penuh
732.	Fully proportionate (pro rata) share of the cash flows	Bahagian kadar penuh aliran tunai (pro rata)
733.	Function of expense	Fungsi belanja
734.	Functional currency	Mata wang fungsian
735.	Fund manager	Pengurus dana
736.	Fundamental errors	Kesilapan asas
737.	Funded amount	Amaun berdana
738.	Funding	Pendanaan
739.	Funding (of post-employment benefits)	Pendanaan manfaat pascapekerjaan
740.	Funding (of retirement benefits)	Pendanaan manfaat persaraan
741.	Future cash flow	Aliran tunai masa depan
742.	Future economic benefit	Manfaat ekonomi masa depan
743.	Futures contract	Kontrak hadapan
744.	GAAP (Generally Accepted Accounting Principles)	GAAP (Prinsip-prinsip Perakaunan Diterima Umum)
745.	Gain on disposal	Laba atas pelupusan
746.	Gains	Laba
747.	General purchasing power approach	Pendekatan kuasa beli am

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	English Terminology	Bahasa Malaysia Terminology
748.	General purpose financial statements	Penyata kewangan untuk tujuan umum
749.	General recognition principle	Prinsip pengiktirafan am
750.	Geographical segments	Segmen geografi
751.	Going concern	Usaha berterusan
752.	Goodwill	Muhibah
753.	Governing board	Lembaga Pentadbiran
754.	Governing body	Badan Pentadbiran
755.	Governing charter	Piagam Pentadbiran
756.	Government	Kerajaan
757.	Government assistance	Bantuan kerajaan
758.	Government Assistance—No Specific Relation to Operating Activities	Bantuan Kerajaan - Tiada Kaitan Khusus Terhadap Aktiviti Kendalian
759.	Government grants	Geran kerajaan
760.	Government guarantee	Jaminan kerajaan
761.	Government Loans (Amendments to IFRS 1)	Pinjaman kerajaan (Pindaan kepada IFRS 1)
762.	Government-related entity	Entiti berkaitan kerajaan
763.	Grant date	Tarikh geran/pemberian
764.	Grantor	Grantor
765.	Grants related to assets	Geran berkaitan dengan aset
766.	Grants related to income	Geran berkaitan dengan pendapatan
767.	Gross investment in the lease	Pelaburan kasar di dalam pajakan
768.	Gross margin	Margin kasar
769.	Gross profit	Untung kasar
770.	Group	Kumpulan
771.	Group administration (employee benefit) plans	Pelan pentadbiran (manfaat pekerja) kumpulan
772.	Group and Treasury Share Transactions	Urus Niaga Saham Kumpulan dan Saham Perbendaharaan
773.	Group Cash-settled Share-based Payment Transactions	Urus Niaga Bayaran Berasaskan Saham yang Diselesaikan Secara Tunai Bagi Sesebuah Kumpulan
774.	Group insurance contract	Kontrak insurans kumpulan
775.	Group investment entity	Entiti pelaburan kumpulan
776.	Group of assets	Kumpulan aset

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	English Terminology	Bahasa Malaysia Terminology
777.	Group of biological assets	Kumpulan aset biologi
778.	Group of similar financial assets	Kumpulan aset kewangan yang sama
779.	Grouping of assets	Pengelompokan aset
780.	Guarantee	Jaminan
781.	Guarantee amount	Amaun jaminan
782.	Guarantee fund	Dana jaminan
783.	Guaranteed benefits	Manfaat dijamin
784.	Guaranteed element	Elemen dijamin
785.	Guaranteed residual value	Nilai sisa terjamin
786.	Guarantor	Penjamin
787.	Harmonise	Mengharmonikan
788.	Harvest	Tuaian
789.	Hedge accounting	Perakaunan lindung nilai
790.	Hedge effectiveness	Keberkesanan lindung nilai
791.	Hedged item	Item dilindung nilai
792.	Hedges of a Net Investment in a Foreign Operation	Lindung Nilai Pelaburan Bersih dalam Kendalian Asing
793.	Hedging	Perlindungan nilai
794.	Hedging instrument	Instrumen perlindungan nilai
795.	Hedging relationship	Hubungan perlindungan nilai
796.	Hedging reserve	Rizab perlindungan nilai
797.	Held for resale	Dipegang untuk jualan semula
798.	Held for sale	Dipegang untuk jualan
799.	Held for trading	Dipegang untuk dagangan
800.	Held-to-maturity investment	Pelaburan dipegang hingga matang
801.	Higher level parent entity	Entiti induk tahap tinggi
802.	Highest and best use	Penggunaan tertinggi dan terbaik
803.	Highly probable	Berkebarangkalian tinggi
804.	Hire-purchase contract	Kontrak sewa beli
805.	Historical cost	Kos sejarah
806.	Historical loss experience	Pengalaman rugi sejarah
807.	Historical summaries	Ringkasan sejarah
808.	Historical waste	Sisa lama
809.	Holding company	Syarikat induk/pemegangan
810.	Host contract	Kontrak hos
811.	Host instrument	Instrumen hos

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	English Terminology	Bahasa Malaysia Terminology
812.	Hybrid contract	Kontrak hibrid
813.	Hybrid instrument	Instrumen kacukan
814.	Hyperinflation	Inflasi melampau
815.	Hyperinflationary economies	Ekonomi inflasi melampau
816.	IASC Foundation Constitution	Perlembagaan Yayasan IASC
817.	Identifiability	Kebolehcaman
818.	Identifiable	Boleh dikenal pasti
819.	Identifiable asset	Aset boleh kenal pasti
820.	IAS 19- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	IAS 19 - Had dalam Aset Manfaat Tentu, Keperluan Pendanaan Minimum dan Interaksinya
821.	IFRS 2 - Group and Treasury Share Transactions	IFRS 2 - Urus Niaga Saham Kumpulan dan Perbendaharaan
822.	IFRS-compliant	Patuh IFRS
823.	IFRS Advisory Council	Majlis Penasihat IFRS
824.	IFRS Foundation	Yayasan IFRS
825.	IFRS Interpretations Committee	Jawatankuasa Pentafsiran IFRS
826.	Illustrative example	Contoh ilustratif
827.	Immediately preceding period	Tempoh sebelum serta-merta
828.	Impairment	Penjejasan
829.	Impairment loss	Kerugian penjejasan
830.	Impairment of Assets	Penjejasan aset
831.	Impairment test	Ujian penjejasan
832.	Implementation Guidance	Panduan Pelaksanaan
833.	Import duties	Duti import
834.	Impracticability exemption	Pengecualian untuk item yang susah dilaksanakan
835.	Impracticable	Susah dilaksanakan
836.	Improvements to IFRSs	Penambahbaikan kepada IFRS
837.	Imputed rate of interest	Kadar faedah imput
838.	In the money	Berwang
839.	Incentives	Insentif
840.	Inception of the Lease	Permulaan pajakan
841.	Incidental income	Pendapatan sampingan
842.	Incidental operations	Kendalian sampingan
843.	Income	Pendapatan
844.	Income approach	Pendekatan pendapatan

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	English Terminology	Bahasa Malaysia Terminology
845.	Income from a structured entity	Pendapatan daripada entiti berstruktur
846.	Income statement = Statement of income	Penyata pendapatan
847.	Income statement liability method	Kaedah penyata pendapatan liabiliti
848.	Income tax	Cukai pendapatan
849.	Income tax expense	Perbelanjaan cukai pendapatan
850.	Income Taxes	Cukai Pendapatan
851.	Income Taxes—Changes in the Tax Status of an Enterprise or its Shareholders	Cukai Pendapatan - Pertukaran Status Cukai sesebuah Perusahaan atau Pemegang Sahamnya
852.	Income Taxes—Recovery of Revalued Non-Depreciable Assets	Cukai Pendapatan - Pemulihan Aset Bukan Susut Nilai yang Dinilai Semula
853.	Increasing Rate Preference Shares	Kadar Saham Keutamaan Meningkat
854.	Incremental borrowing rate of interest (lessee's)	Kadar kenaikan faedah pinjaman (peminjam)
855.	Incremental costs	Kos tambahan
856.	Incremental share	Saham tambahan
857.	Indication of an impairment	Tanda-tanda penjejasan
858.	Indicator [of impairment]	Penunjuk (penjejasan)
859.	Indirect method of reporting cash flows from operating activities	Kaedah tidak langsung untuk pelaporan aliran tunai daripada aktiviti kendalian
860.	Individual asset	Aset individu
861.	Individual financial statements	Penyata kewangan individu
862.	Individually assessed	Ditaksir secara individu
863.	Induced conversion	Penukaran teraruh
864.	Industry segments	Segmen industri
865.	Inflation	Inflasi
866.	Information Reflecting the Effects of Changing Prices	Maklumat yang mencerminkan kesan perubahan harga
867.	Initial classification	Pengelasan awal
868.	Initial Direct Costs	Kos langsung awal
869.	Initial measurement	Pengukuran awal
870.	Initial public offering	Tawaran awam awal

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	English Terminology	Bahasa Malaysia Terminology
871.	Initial recognition	Pengiktirafan awal
872.	Inputs	Input
873.	Instrument-by-instrument approach	Kaedah instrumen demi instrumen
874.	Insurable interest	Kepentingan boleh insurans
875.	Insurance agency commissions	Komisyen agensi insurans
876.	Insurance assets	Aset insurans
877.	Insurance company	Syarikat insurans
878.	Insurance contract	Kontrak insurans
879.	Insurance Contracts	Kontrak Insurans
880.	Insurance enterprise	Perusahaan insurans
881.	Insurance investment funds	Dana pelaburan insurans
882.	Insurance liability	Liabiliti insurans
883.	Insurance obligations	Tanggungjawab/kewajipan insurans
884.	Insurance risk	Risiko insurans
885.	Insurance swaps	Swap insurans
886.	Insured event	Peristiwa berinsurans
887.	Insurer	Penginsurans
888.	Intangible asset	Aset tak ketara
889.	Intangible Assets	Aset Tak Ketara
890.	Intangible Assets—Web Site Costs	Aset Tak Ketara - Kos Laman Web
891.	Integral foreign operation	Kendalian asing kamiran
892.	Interest	Faedah
893.	Interest cost (for an employee benefit plan)	Kos faedah (untuk pelan manfaat pekerja)
894.	Interest in another entity	Kepentingan dalam entiti lain
895.	Interest rate implicit in a lease	Kadar faedah tersirat dalam pajakan
896.	Interest rate implicit in the lease	Kadar faedah tersirat dalam pajakan
897.	Interest rate risk	Risiko kadar faedah
898.	Interest rate strip	Strip kadar faedah
899.	Interest rate swap	Swap kadar faedah
900.	Interest-only strip	Strip faedah sahaja
901.	Interest-only strip receivable	Belum terima strip faedah sahaja
902.	Interests in Joint Ventures	Kepentingan dalam Usaha Sama
903.	Interim financial report	Laporan kewangan interim

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	English Terminology	Bahasa Malaysia Terminology
904.	Interim Financial Reporting	Pelaporan Kewangan Interim
905.	Interim Financial Reporting and Impairment	Pelaporan Kewangan Interim dan Penjelasan
906.	Interim financial statements	Penyata kewangan interim
907.	Interim period	Tempoh interim
908.	Intermediate or ultimate parent entity	Entiti induk pertengahan atau entiti induk muktamad
909.	Internal rate of return	Kadar pulangan dalaman
910.	Internal risk transfer	Pindahan risiko dalaman
911.	Internally generated	Janaan dalaman
912.	Internally generated goodwill	Muhibah yang dijana secara dalaman
913.	International Accounting Standard	Piawaian Perakaunan Antarabangsa
914.	International Accounting Standards Committee	Jawatankuasa Piawaian Perakaunan Antarabangsa
915.	International Accounting Standards Committee Foundation	Yayasan Jawatankuasa Piawaian Perakaunan Antarabangsa
916.	International Federation of Accountants	Persekutuan Akauntan Antarabangsa
917.	International Financial Reporting Interpretations Committee	Jawatankuasa Interpretasi Piawaian Perakaunan Antarabangsa
918.	International Financial Reporting Standards	Piawaian Pelaporan Kewangan Antarabangsa
919.	Intraday credit facility	Kemudahan kredit intrahari
920.	Intragroup	Dalam kumpulan
921.	Intragroup payment arrangement	Pengaturan pembayaran dalam kumpulan
922.	Intragroup transaction	Urus niaga antara kumpulan
923.	Intrinsic value	Nilai intrinsik
924.	Introduction of the Euro	Pengenalan kepada Euro
925.	Inventories	Inventori
926.	Inverse floating interest rate	Kadar faedah songsang terapung
927.	Investee	Penerima pelaburan
928.	Investing activities	Aktiviti pelaburan
929.	Investment	Pelaburan
930.	Investment contract	Kontrak pelaburan

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	English Terminology	Bahasa Malaysia Terminology
931.	Investment entity	Entiti pelaburan
932.	Investment Entities	Entiti Pelaburan
933.	Investment grade	Gred pelaburan
934.	Investment performance	Prestasi pelaburan
935.	Investment Property	Harta Pelaburan
936.	Investment retained	Pelaburan tertahan
937.	Investment tax credits	Kredit cukai pelaburan
938.	Investment-linked insurance funds	Dana insurans berkaitan pelaburan
939.	Investment-related services	Khidmat berkaitan pelaburan
940.	Investments in Associates	Pelaburan dalam Syarikat Bersekutu
941.	Investments in Associates and Joint Ventures	Pelaburan dalam Syarikat Bersekutu dan Usaha Sama
942.	Investor	Pelabur
943.	Investor in a joint venture	Pelabur dalam Usaha Sama
944.	Investor-owned entity	Entiti dimiliki pelabur
945.	Involuntary liquidation	Pembubaran paksaan
946.	Irrevocable commitments	Komitmen tidak boleh batal
947.	Issued capital	Modal diterbitkan
948.	Issued shares	Saham diterbitkan
949.	Issuing entity	Entiti pengeluar
950.	Item	Item
951.	Item by item basis	Asas butiran demi butiran
952.	Item of inventory	Item inventori
953.	Joint arrangement	Pengaturan bersama
954.	Joint Arrangements	Pengaturan Bersama
955.	Joint asset	Aset bersama
956.	Joint control	Kawalan bersama
957.	Joint operation	Pengendalian bersama
958.	Joint operator	Pengendali bersama
959.	Joint venture	Usaha sama
960.	Joint venturer	Pengusaha niaga bersama
961.	Joint Working Group	Kumpulan Kerja Bersama
962.	Jointly controlled entity	Entiti terkawal bersama
963.	Jointly Controlled Entities— Non-Monetary Contributions by Venturers	Entiti Terkawal Bersama - Sumbangan Bukan Monetari oleh Pengusaha Sama

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	English Terminology	Bahasa Malaysia Terminology
964.	Judgement	Penghakiman
965.	Jurisdiction	Bidang kuasa
966.	Key management compensation	Pampasan anggota-anggota pengurusan utama
967.	Key management personnel	Personel pengurusan utama
968.	Land held for property development	Tanah dipegang untuk pelaburan hartanah
969.	Larger financial asset	Aset kewangan yang lebih besar
970.	Lease	Pajakan
971.	Lease term	Tempoh pajakan
972.	Leaseback	Pajakan balik
973.	Leased assets	Aset pajakan
974.	Leasehold interest	Kepentingan pegangan pajak
975.	Leases	Pajakan
976.	Legal entity	Entiti sah
977.	Legal merger	Penggabungan sah
978.	Legal obligation	Kewajipan undang-undang
979.	Legal parent	Induk sah
980.	Legal release	Pelepasan yang sah di sisi undang-undang
981.	Legal rights	Hak di sisi undang-undang
982.	Legal subsidiary	Anak syarikat sah
983.	Legally enforceable right	Hak boleh kuatkuasa di sisi undang-undang
984.	Legislative requirement	Keperluan perundangan
985.	Lender	Pemberi pinjaman
986.	Lessee	Penerima pajak
987.	Lessee's incremental borrowing rate of interest	Kadar faedah pinjaman tambahan penerima pajak
988.	Lessor	Pemberi pajak
989.	Letters of credit	Surat kredit
990.	Level 1 inputs	Input aras 1
991.	Level 2 inputs	Input aras 2
992.	Level 3 inputs	Input aras 3
993.	Level of serviceability	Tahap boleh khidmat
994.	Leverage	Keumpulan
995.	Leveraged written option	Opsyen bertulis berkeumpulan
996.	Levies	Levi

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	English Terminology	Bahasa Malaysia Terminology
997.	Levy	Levi
998.	Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment	Liabiliti yang timbul daripada Pembabitan dalam Pasaran Spesifik - Sisa Peralatan Elektrik dan Elektronik
999.	Liabilities assumed	Liabiliti yang diambil alih
1000.	Liability	Liabiliti
1001.	Liability adequacy test	Ujian kecukupan liabiliti
1002.	Liability component	Komponen liabiliti
1003.	Liability issue	Isu liabiliti
1004.	Licence fee	Fi lesen
1005.	Licensing agreement	Perjanjian pelesenan
1006.	Life-contingent annuity	Anuiti kontinjen hidup
1007.	Life-of-mine assets	Aset hayat lombong
1008.	LIFO (Last-in, first-out)	LIFO (Masuk kemudian, keluar dulu)
1009.	Like transactions and events in similar circumstances	Urus niaga dan peristiwa dalam keadaan yang sama
1010.	Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	Pengecualian Terhadap bagi Penerima Pakai Pertama Kali dari Pendedahan Perbandingan IFRS 7
1011.	Line item	Butiran garisan
1012.	Line of business	Bidang perniagaan
1013.	Liquid assets	Aset cair
1014.	Liquidity	Kecairan
1015.	Liquidity presentation	Pembentangan kecairan
1016.	Liquidity risk	Risiko kecairan
1017.	Litigation risk	Risiko litigasi
1018.	Litigation settlements	Penyelesaian litigasi
1019.	Loan	Pinjaman
1020.	Loan asset	Aset pinjaman
1021.	Loan commitment	Komitmen pinjaman
1022.	Loan sub-participation	Pinjaman penyertaan sub
1023.	Loan-by-loan basis	Asas pinjaman demi pinjaman
1024.	Loans and receivables	Pinjaman dan belum terima
1025.	Loans payable	Pinjaman boleh dibayar
1026.	Loans payable in default	Pinjaman boleh dibayar dalam ingkar

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	English Terminology	Bahasa Malaysia Terminology
1027.	Long-term employee benefits	Manfaat pekerja jangka panjang
1028.	Long-term investment	Pelaburan jangka panjang
1029.	Look through	Pandangan menyeluruh/melihat dengan mendalam
1030.	Look through approach	Pendekatan pandangan menyeluruh
1031.	Loss event	Peristiwa kerugian
1032.	Loss of control	Hilang kawalan
1033.	Loss per share	Rugi sesaham
1034.	Loss recognition test	Ujian pengiktirafan kerugian
1035.	Loss sharing arrangement	Pengaturan perkongsian rugi
1036.	Losses	Kerugian
1037.	Lower level parent	Induk tahap rendah
1038.	Majority interest	Kepentingan majoriti
1039.	Managed on a contractual yield basis	Diurus berasaskan kadar hasil berkontrak
1040.	Management	Pengurusan
1041.	Management approach	Pendekatan pengurusan
1042.	Management commentary	Ulasan pengurusan
1043.	Management intentions	Niat pengurusan
1044.	Mandatory Effective Date of IFRS 9 and Transition Disclosures (Amendments to IFRS 9 (2009), IFRS 9 (2010) and IFRS 7)	Tarikh Kuat Kuasa Mandatori IFRS 9 and Pendedahan Peralihan (Pindaan kepada IFRS 9 (2009), IFRS 9 (2010) dan IFRS 7)
1045.	Margin	Margin
1046.	Market approach	Pendekatan pasaran
1047.	Market condition	Keadaan pasaran
1048.	Market participants	Peserta pasaran
1049.	Market price	Harga pasaran
1050.	Market rate of interest	Kadar faedah pasaran
1051.	Market risk	Risiko pasaran
1052.	Market value	Nilai pasaran
1053.	Market-corroborated inputs	Input yang disahkan oleh pasaran
1054.	Marketable	Boleh pasar
1055.	Marketing-related intangible assets	Aset tak ketara berkaitan pemasaran
1056.	Matching of costs with revenues	Padanan kos dengan hasil
1057.	Material	Material

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	English Terminology	Bahasa Malaysia Terminology
1058.	Material adjustments	Pelarasan material
1059.	Material errors	Kesilapan material
1060.	Material omissions	Peninggалан material
1061.	Materiality	Kematanan
1062.	Matrix form of organisation	Bentuk matriks organisasi
1063.	Maturity	Kematangan
1064.	Maturity value	Nilai kematangan
1065.	Measured at fair value through other comprehensive income	Diukur pada nilai saksama melalui pendapatan komprehensif lain
1066.	Measurement	Pengukuran
1067.	Measurement bases	Asas pengukuran
1068.	Measurement date	Tarikh pengukuran
1069.	Measurement of change	Pengukuran perubahan
1070.	Measurement or recognition inconsistency	Ketaktekalan pengukuran atau pengiktirafan
1071.	Measuring interim income tax expense	Mengukur belanja cukai pendapatan interim
1072.	Members' shares	Saham ahli
1073.	Members' Shares in Co-operative Entities and Similar Instruments	Saham Ahli dalam Entiti Koperasi dan Instrumen Serupa
1074.	Membership fees	Fi keahlian
1075.	Merchandise	Dagangan
1076.	Merger	Penggabungan
1077.	Method of accounting	Kaedah perakaunan
1078.	Mid-market price	Harga pertengahan pasaran
1079.	Mine waste materials ('overburden')	Bahan sisa lombong ('tanah beban')
1080.	Minerals and mineral products	Mineral dan produk mineral
1081.	Minimum funding contributions	Sumbangan pendanaan minimum
1082.	Minimum funding requirement	Keperluan pendanaan minimum
1083.	Minimum lease payments	Bayaran pajakan minimum
1084.	Minority interest	Kepentingan minoriti
1085.	Mismatch	Ketakpadanan
1086.	Misstatement	Salah nyata
1087.	Mitigating device	Peranti pelega-an/peringan-an
1088.	Mixed attribute approach	Pendekatan ciri-ciri bercampur

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	English Terminology	Bahasa Malaysia Terminology
1089.	Monetary asset	Aset monetari
1090.	Monetary items	Item monetari
1091.	Monetary items (monetary assets; monetary financial assets and financial liabilities; monetary financial instruments)	Item monetari (aset monetari, aset kewangan monetari dan liabiliti kewangan monetari, instrumen kewangan monetari)
1092.	Monitor compliance	Memantau pematuhan
1093.	Mortality risk	Risiko kematian
1094.	Most advantageous market	Pasaran paling menguntungkan
1095.	Multi-employer (benefit) plans	Pelan (manfaat) pelbagai majikan
1096.	Multi-employer plans (for an employee benefit plan)	Pelan pelbagai majikan (untuk sesebuah pelan manfaat pekerja)
1097.	Multiple arrangements	Pengaturan berbilang
1098.	Multiple embedded derivatives	Derivatif terbenam pelbagai
1099.	Mutual cooperative entity	Entiti koperasi bersama
1100.	Mutual entity	Entiti bersama
1101.	Mutual fund	Dana bersama
1102.	Mutual insurance company	Syarikat insurans bersama
1103.	National requirements	Keperluan nasional/kebangsaan
1104.	Nature of expense method	Jenis kaedah belanja
1105.	Negative goodwill	Muhibah negatif
1106.	Net assets	Aset bersih
1107.	Net assets available for benefits	Aset bersih tersedia untuk manfaat
1108.	Net basis	Basis bersih
1109.	Net cash-settled option	Opsyen penyelesaian secara tunai bersih
1110.	Net disposal proceeds	Penerimaan bersih pelupusan
1111.	Net exchange differences	Perbezaan pertukaran bersih
1112.	Net finance (cost)/income associates	(Kos)/Pendapatan pembiayaan bersih syarikat-syarikat bersekutu
1113.	Net identifiable assets	Aset kenal pasti bersih
1114.	Net income	Pendapatan bersih
1115.	Net interest on the net defined benefit liability (asset)	Faedah bersih ke atas liabiliti manfaat tentu bersih (aset)
1116.	Net investment hedge	Lindung nilai pelaburan bersih
1117.	Net investment in a foreign operation	Pelaburan bersih dalam kendalian asing

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	English Terminology	Bahasa Malaysia Terminology
1118.	Net investment in a lease	Pelaburan bersih dalam sesuatu pajakan
1119.	Net loss	Rugi bersih
1120.	Net monetary position	Kedudukan monetari bersih
1121.	Net position	Kedudukan bersih
1122.	Net profit	Untung bersih
1123.	Net profit or loss [for the period]	Untung bersih atau rugi bersih [bagi tempoh]
1124.	Net Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies	Untung bersih atau Rugi bersih bagi Tempoh, Kesilapan Asas dan Perubahan dalam Dasar Perakaunan
1125.	Net realisable value	Nilai boleh realis bersih
1126.	Net selling price	Harga jualan bersih
1127.	Net settlement = Settle net	Penyelesaian bersih = Selesai bersih
1128.	Neutrality	Kekecualian
1129.	Newly acquired asset	Aset baru diambil alih
1130.	Next most senior parent	Induk kanan terdekat
1131.	Non-adjusting event after the reporting period	Peristiwa tak perlu pelarasan selepas tempoh pelaporan
1132.	Non-bank financial service firm	Firma perkhidmatan kewangan bukan bank
1133.	Non-cancellable lease	Pajakan tidak boleh batal
1134.	Non-cash assets	Aset bukan tunai
1135.	Non-cash collateral	Cagaran bukan tunai
1136.	Non-cash items	Item bukan tunai
1137.	Non-cash transactions	Urus niaga bukan tunai
1138.	Non-controlling interest	Kepentingan tak mengawal
1139.	Non-coterminous year-ends	Tahun berakhir yang tidak sama
1140.	Non-current assets	Aset tak semasa
1141.	Non-current assets (or disposal groups) as held for distribution to owners	Aset bukan semasa (atau kumpulan penyingkiran) yang dipegang untuk diedarkan kepada pemilik
1142.	Non-current Assets Held for Sale and Discontinued Operations	Aset Tak Semasa Dipegang untuk Jualan dan Penamatan Kendalian
1143.	Non-current liabilities	Liabiti bukan semasa

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	English Terminology	Bahasa Malaysia Terminology
1144.	Non-depreciable assets	Aset tak boleh susut nilai
1145.	Non-derivative	Bukan derivatif
1146.	Non-derivative contract	Kontrak bukan derivatif
1147.	Non-discretionary	Bukan budi bicara
1148.	Non-discretionary employee profit-sharing plan	Pelan perkongsian untung pekerja tanpa budi bicara
1149.	Non-financial assets	Aset bukan kewangan
1150.	Non-financial collateral	Cagaran bukan kewangan
1151.	Non-investment entity parent	Entiti induk bukan pelaburan
1152.	Non-linearities	Bukan kelinearan
1153.	Non-marketable securities	Sekuriti yang tidak boleh pasarkan
1154.	Non-monetary asset	Aset bukan monetari
1155.	Non-monetary government grants	Geran kerajaan bukan monetari
1156.	Non-owner changes in equity	Perubahan bukan pemilik dalam ekuiti
1157.	Non-performance risk	Risiko bukan prestasi
1158.	Non-public entities	Entiti bukan awam
1159.	Non-puttable ordinary shares	Saham biasa tak boleh dijual
1160.	Non-reciprocal distributions of assets	Pengagihan aset tidak bertimbang balik
1161.	Non-redeemable	Tidak boleh tebus
1162.	Non-refundable purchase taxes	Cukai belian tanpa pulangan balik
1163.	Normal capacity of production facilities	Kapasiti biasa kemudahan pengeluaran
1164.	Notes	Nota
1165.	Notes (receivable/payable)	Nota (belum terima/belum bayar)
1166.	Not-for-profit organizations	Organisasi bukan untung
1167.	Notional amount	Amaun nosional
1168.	Novation	Novasi
1169.	Novation of Derivatives and Continuation of Hedge Accounting	Novasi Derivatif dan Penyambungan Perakaunan Lindung Nilai
1170.	Objective	Objektif
1171.	Obligating event	Peristiwa berobligasi
1172.	Obligation	Obligasi
1173.	Obligations for removal and restoration	Obligasi untuk pemindahan dan pemulihan

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	English Terminology	Bahasa Malaysia Terminology
1174.	Observable (benchmark) interest rate	Kadar faedah (ukur rujuk) yang boleh diperhatikan
1175.	Observable inputs	Input yang dapat diperhatikan
1176.	Observable markets	Pasaran yang dapat diperhatikan
1177.	Observed (benchmark) interest rate	Kadar faedah (ukur rujuk) yang diperhatikan
1178.	Observed market price	Harga pasaran yang diperhatikan
1179.	Obsolescence	Keusangan
1180.	Obtaining or losing control	Memperoleh atau kehilangan kawalan
1181.	Off balance sheet vehicles	Pembawa luar kunci kira-kira
1182.	Offer price	Harga tawaran
1183.	Offering memorandum	Memorandum tawaran
1184.	Offset	Ofset
1185.	Offsetting	Mengofset
1186.	Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)	Mengofset Aset Kewangan dan Liabiliti Kewangan (Pindaan kepada IAS 32)
1187.	Onerous contract	Kontrak membebankan
1188.	Onerous minimum funding requirements	Keperluan pendanaan minimum yang membebankan
1189.	One-step approach	Pendekatan satu langkah
1190.	One-way reclassification	Klasifikasi semula satu hala
1191.	Ongoing access	Akses berterusan
1192.	Opening balance	Baki mula
1193.	Opening IFRS statement of financial position	Pembukaan penyata IFRS kedudukan kewangan
1194.	Operating activities	Aktiviti kendalian
1195.	Operating cycle	Kitaran kendalian
1196.	Operating decisions	Keputusan kendalian
1197.	Operating lease	Pajakan operasi / pajakan kendalian
1198.	Operating Leases—Incentives	Pajakan Operasi - Insentif
1199.	Operating Segments	Segmen Kendalian
1200.	Operator	Pengendali
1201.	Option	Opsyen
1202.	Option contract	Kontrak opsyen
1203.	Option pricing model	Model penentuan harga opsyen

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	English Terminology	Bahasa Malaysia Terminology
1204.	Options, warrants and their equivalents	Opsyen, waran dan setara dengannya
1205.	Orderly transaction	Urus niaga teratur
1206.	Ordinary activities	Aktiviti biasa
1207.	Ordinary course of business	Perjalanan biasa urusan
1208.	Ordinary equity holders	Pemegang ekuiti biasa
1209.	Ordinary share	Saham biasa
1210.	Ore body	Tubuh bijih
1211.	Original asset	Aset asal
1212.	Original cost	Kos asal
1213.	Originated loan approach	Pendekatan pinjaman asal
1214.	Originated loans and receivables	Pinjaman dan belum terima asal
1215.	Origination and reversal of temporary differences	Pengasalan dan penarikbalikan perbezaan sementara
1216.	Origination costs	Kos pengasalan
1217.	Originator of the financial asset	Pemegang asal aset kewangan
1218.	Other components of equity	Komponen ekuiti yang lain
1219.	Other comprehensive income	Pendapatan komprehensif lain
1220.	Other long-term employee benefits	Manfaat pekerja jangka panjang yang lain
1221.	Other price risk	Risiko harga yang lain
1222.	Out of the money	Tanpa wang
1223.	Outright sale	Jualan terus
1224.	Outsourcing arrangements	Pengaturan perkhidmatan luar
1225.	Outsourcing provider	Pembeli perkhidmatan luar
1226.	Overheads	Overhed
1227.	Over-the-counter market	Pasaran atas kaunter
1228.	Own credit risk	Risiko kredit sendiri
1229.	Owner	Pemilik
1230.	Owner changes in equity	Perubahan pemilik dalam ekuiti
1231.	Owner-occupied property	Harta huni sendiri
1232.	Owners	Pemilik-pemilik
1233.	Owners' equity	Ekuiti pemilik
1234.	Ownership interest	Kepentingan pemilikan
1235.	Paid in capital	Modal dibayar
1236.	Parent	Induk
1237.	Parent-subsidiary relationship	Perhubungan induk-anak syarikat
1238.	Partial disposal	Pelupusan separa

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	English Terminology	Bahasa Malaysia Terminology
1239.	Partially-owned subsidiary	Anak syarikat separa pemilikan
1240.	Participants [in a pension plan]	Ahli-ahli [dalam pelan pencen]
1241.	Participating equity instruments	Instrumen ekuiti sertaan
1242.	Party to a joint arrangement	Pihak dalam pengaturan bersama
1243.	Pass-through arrangement	Pengaturan serah-semua
1244.	Past business combination	Kombinasi perniagaan yang lampau
1245.	Past due	Lampau tempoh
1246.	Past event	Peristiwa lampau
1247.	Past service cost	Kos perkhidmatan lampau
1248.	Payables	Boleh dibayar
1249.	Pension	Pencen
1250.	Pension liability	Liabiliti pencen
1251.	Pension scheme	Skim pencen
1252.	Percentage of completion method	Kaedah peratusan siap
1253.	Performance	Prestasi
1254.	Performance conditions	Keadaan prestasi
1255.	Period of service	Tempoh perkhidmatan
1256.	Period-certain annuity	Anuiti tempoh pasti
1257.	Period-specific effects	Kesan tempoh spesifik
1258.	Perpetual debt instruments	Instrumen hutang kekal
1259.	Persistency bonus	Bonus ketegaran
1260.	Personnel	Personel
1261.	Phantom shares	Saham bayangan
1262.	Physical capital	Modal fizikal
1263.	Plan assets (of an employee benefit plan)	Aset pelan (pelan manfaat pekerja)
1264.	Plan commitment date	Tarikh komitmen pelan
1265.	Plan to sell the controlling interest in a subsidiary	Rancangan untuk menjual kepentingan kawalan dalam anak syarikat
1266.	Pledged as collateral	Ikrar sebagai sandaran
1267.	Policyholder	Pemegang polisi
1268.	Pooling of interest method	Kaedah pengumpulan kepentingan bersama
1269.	Portfolio	Portfolio

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	English Terminology	Bahasa Malaysia Terminology
1270.	Portfolio Hedge of Interest Rate Risk	Lindung nilai portfolio risiko kadar faedah
1271.	Portfolio transfer	Pindahan portfolio
1272.	Post-acquisition retained earnings	Perolehan tertahan pasca-pengambilalihan
1273.	Post-employment benefit plans	Pelan manfaat pasca-pekerjaan
1274.	Post-employment benefits	Manfaat pasca-pekerjaan
1275.	Post-tax profit or loss	Untung atau rugi selepas cukai
1276.	Post-vesting transfer restriction	Sekatan pindahan pasca-letak hak
1277.	Potential ordinary share	Saham biasa berpotensi
1278.	Potential voting rights	Hak mengundi berpotensi
1279.	Power	Kuasa
1280.	Practical ability to sell the asset	Kebolehan praktikal untuk menjual aset
1281.	Predecessor stripping asset	Aset pelucutan pendahulu
1282.	Pre-combination	Pra-gabungan
1283.	Preface to International Financial Reporting Interpretations Committee	Prakata kepada Jawatankuasa Interpretasi Pelaporan Kewangan Antarabangsa
1284.	Preface to International Financial Reporting Standards	Prakata kepada Piawai Pelaporan Kewangan Antarabangsa
1285.	Preference dividend	Dividen keutamaan
1286.	Preference share	Saham keutamaan
1287.	Premium	Premium
1288.	Preparation and Presentation of Financial Statements	Penyediaan dan Pembentangan Penyata Kewangan
1289.	Preparers	Penyedia-penyedia
1290.	Prepayment risk	Risiko pembayaran dahulu
1291.	Prepayments	Bayaran terdahulu
1292.	Prepayments of a Minimum Funding Requirement	Prabayar Keperluan Pendanaan Minimum
1293.	Prepayments of future contributions	Bayaran terdahulu untuk sumbangan masa hadapan
1294.	Present obligation	Obligasi kini
1295.	Present value	Nilai kini
1296.	Present value of a defined benefit obligation	Nilai kini obligasi manfaat tentu
1297.	Presentation	Pengemukakan

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	English Terminology	Bahasa Malaysia Terminology
1298.	Presentation currency	Mata wang pengemukaan
1299.	Presentation of Financial Statements	Pengemukaan penyata kewangan
1300.	Presentation of Items of Other Comprehensive Income	Pembentangan Item dalam Pendapatan Komprehensif Lain
1301.	Previous GAAP	GAAP sebelum ini
1302.	Price earnings ratios	Nisbah harga perolehan
1303.	Price index	Indeks harga
1304.	Price risk	Risiko harga
1305.	Primary Basis of Accounting	Asas utama perakaunan
1306.	Primary economic environment	Persekitaran ekonomi utama
1307.	Primary financial instruments	Instrumen kewangan utama
1308.	Primary objective	Objektif utama
1309.	Primary reporting format	Format pelaporan utama
1310.	Principal	Prinsipal
1311.	Principal amount	Amaun pokok / prinsipal
1312.	Principal market	Pasaran utama
1313.	Principal-only strip	Strip pokok sahaja
1314.	Principles-based approach	Pendekatan berasaskan prinsip
1315.	Prior period error	Kesilapan tempoh terdahulu
1316.	Private entity	Entiti persendirian
1317.	Privatisation	Penswastaan
1318.	Pro forma	Proforma
1319.	Pro rata basis	Asas prorata
1320.	Pro rata share of the net assets	Pembahagian pro rata aset bersih
1321.	Probability recognition criterion	Kriteria pengiktirafan kebarangkalian
1322.	Probable	Barangkali
1323.	Probable maximum loss	Kerugian maksimum barangkali
1324.	Product warranty obligations	Obligasi waranti barangan
1325.	Production overheads	Overhed pengeluaran
1326.	Production process	Proses pengeluaran
1327.	Production stripping costs	Kos pelucutan pengeluaran
1328.	Profit	Untung
1329.	Profit after tax	Untung selepas cukai
1330.	Profit before tax	Untung sebelum cukai
1331.	Profit equalisation reserve	Rizab penyamaan keuntungan
1332.	Profit or loss	Untung atau rugi

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	English Terminology	Bahasa Malaysia Terminology
1333.	Profit sharing	Perkongasian untung
1334.	Progress	Kemajuan
1335.	Progress billing	Bil peringkat siap
1336.	Progress payment	Bayaran peringkat siap
1337.	Prohibitions	Larangan
1338.	Projected unit credit method	Kaedah unit kredit terunjur
1339.	Property interest	Kepentingan harta tanah
1340.	Property revaluation	Penilaian semula harta
1341.	Property, Plant and Equipment	Harta Tanah, Loji dan Peralatan
1342.	Property, Plant and Equipment - Compensation for the Impairment or Loss of Items	Harta Tanah, Loji dan Peralatan - Pampasan bagi penjejasan atau pampasan bagi kehilangan item
1343.	Property, Plant and Equipment - Major Inspection or Overhaul Costs	Harta Tanah, Loji dan Peralatan - Pemeriksaan Besar atau Kos Membaik pulih
1344.	Proportionate consolidation	Penyatuan berkadar
1345.	Proportionate interest	Kepentingan berkadar
1346.	Proposed improvements	Cadangan pembaikan
1347.	Prospective application	Aplikasi prospektif
1348.	Protective rights	Hak perlindungan
1349.	Provision	Peruntukan
1350.	Provisional value	Nilai sementara
1351.	Provisions, Contingent Liabilities and Contingent Assets	Peruntukan, Liabiliti Luar Jangka dan Aset Luar Jangka
1352.	Proxy	Proksi
1353.	Prudence	Penghematan
1354.	Public accountability	Kebertanggungjawaban awam
1355.	Public entity	Entiti awam
1356.	Public sector	Sektor awam
1357.	Public securities markets	Pasaran-pasaran sekuriti awam
1358.	Publicly quoted entity	Entiti yang disebut secara awam
1359.	Publish What You Pay campaign	Kempen Siar Apa yang Dibayar
1360.	Published price	Harga tersiar
1361.	Purchase consideration	Pertimbangan belian
1362.	Purchase method	Kaedah belian
1363.	Purchase price	Harga belian

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	English Terminology	Bahasa Malaysia Terminology
1364.	Purchased option hedging instrument	Instrumen lindung nilai opsi yang dibeli
1365.	Purchased options	Opsi yang dibeli
1366.	Put option	Opsi jual
1367.	Puttable	Boleh dijual
1368.	Puttable Financial Instruments and Obligations Arising on Liquidation	Instrumen Kewangan Boleh Dijual dan Obligasi yang Timbul daripada Pembubaran
1369.	Puttable instrument	Instrumen boleh dijual
1370.	Qualify for recognition/derecognition	Layak untuk pengiktirafan/penyahiktirafan
1371.	Qualifying asset	Aset layak
1372.	Qualifying insurance policy	Polisi insurans layak
1373.	Qualitative characteristics	Ciri-ciri kualitatif
1374.	Quantitative disclosures	Pendedahan kuantitatif
1375.	Quantitative thresholds	Ambang kuantitatif
1376.	Quoted equity instrument	Instrumen ekuiti disebut
1377.	Quoted market price	Harga pasaran disebut
1378.	Rated and unrated credit exposures	Pendedahan kredit kadar dan tak berkadar
1379.	Ratio of ore to waste	Nisbah bijih kepada sisa
1380.	Reacquired rights	Hak-hak yang diambil alih semula
1381.	Reacquisition provision	Peruntukan pengambilalihan semula
1382.	Readily obtainable assets	Aset sedia didapati
1383.	Realisable value	Nilai boleh realis
1384.	Realised profit	Untung terealisasi
1385.	Reasonable estimate	Anggaran munasabah
1386.	Reasonably possible	Mungkin munasabah
1387.	Reassessment	Pentaksiran semula
1388.	Reassessment of Embedded Derivatives	Pentaksiran semula derivatif terkandung
1389.	Rebates	Rebat
1390.	Rebuttable presumption	Anggapan boleh dipatahkan
1391.	Receivables	Belum terima
1392.	Receivables gross up adjustment	Pelarasan kira kasar belum terima

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	English Terminology	Bahasa Malaysia Terminology
1393.	Receivables written off as uncollectible	Belum terima dihapus kira sebagai tidak boleh dipungut semula
1394.	Reclassification adjustments	Pelarasan klasifikasi semula
1395.	Reclassification date	Tarikh klasifikasi semula
1396.	Recognised financial instruments	Instrumen kewangan yang diiktiraf
1397.	Recognition	Pengiktirafan
1398.	Recognition as an expense	Pengiktirafan sebagai belanja
1399.	Recognition criteria	Kriteria pengiktirafan
1400.	Reconciliation	Penyesuaian
1401.	Recourse loan	Pinjaman berbantuan
1402.	Recoverability	Kebolehpulihan
1403.	Recoverable	Boleh pulih
1404.	Recoverable amount	Amaun boleh pulih
1405.	Recoverable Amount Disclosures for Non-Financial Assets	Pendedahan Amaun Boleh Pulih untuk Aset Bukan Kewangan
1406.	Recycling	Kitar semula
1407.	Redemption	Penebusan
1408.	Redemption amount	Amaun penebusan
1409.	Redemption price	Harga penebusan
1410.	Redemption prohibition	Larangan penebusan
1411.	Refinancing	Pembiayaan semula
1412.	Reformatted	Diformat semula
1413.	Refund or a reduction in future contributions	Bayar balik atau pengurangan dalam sumbangan masa hadapan
1414.	Regular way purchase or sale	Jualan atau belian cara biasa
1415.	Regulator	Pengawal selia
1416.	Rehabilitate-operate-transfer	Pulih-kendali-alih
1417.	Reimbursement	Pembayaran ganti
1418.	Reinsurance assets	Aset diinsurans semula
1419.	Reinsurance contract	Kontrak insurans semula
1420.	Reinsurer	Penanggung insurans semula
1421.	Reinvestment of dividends	Dividen yang dilabur semula
1422.	Related parties	Pihak-pihak berkaitan
1423.	Related Party Disclosures	Pendedahan pihak berkaitan
1424.	Related party transaction	Urus niaga pihak berkaitan
1425.	Relevance	Berhubung-kait

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	English Terminology	Bahasa Malaysia Terminology
1426.	Relevant activities	Aktiviti berkaitan
1427.	Reliability	Kebolehpercayaan
1428.	Reliability exception	Pengecualian kebolehpercayaan
1429.	Reliable	Boleh percaya
1430.	Reliable measurement test	Ujian pengukuran yang boleh percaya
1431.	Reload feature	Ciri isian semula
1432.	Reload option	Opsyen isi semula
1433.	Remeasurement	Pengukuran semula
1434.	Remeasurements of the net defined benefit liability (asset)	Pengukuran semula liabiliti manfaat tentu bersih (aset)
1435.	Removal of accounts provision	Penyingkiran peruntukan akaun
1436.	Removal rights	Hak menyingkir
1437.	Rendering of Services	Pemberian khidmat
1438.	Renewal rights	Hak-hak pembaharuan
1439.	Reorganisations	Pengorganisasian semula
1440.	Repackaging	Pembungkusan semula
1441.	Repairs and maintenance	Pembaikan dan penyelenggaraan
1442.	Repayment	Pembayaran balik
1443.	Replacement award	Anugerah penggantian
1444.	Replacement cost of an asset	Kos penggantian bagi sesebuah aset
1445.	Repledge	Sandaran semula
1446.	Reportable segment	Segmen boleh dilapor
1447.	Reporting currency	Mata wang pelapor
1448.	Reporting Currency - Measurement and Presentation of Financial Statements Under IAS 21 and IAS 29	Mata Wang Pelapor - Pengukuran dan Pembentangan Penyata Kewangan di bawah IAS 21 dan IAS 29
1449.	Reporting Currency – Translation from Measurement Currency to Presentation Currency	Mata Wang Pelapor - Terjemahan daripada Mata Wang Pengukuran kepada Mata Wang Pembentangan
1450.	Reporting date	Tarikh pelaporan
1451.	Reporting enterprise	Perusahaan yang melapor
1452.	Reporting entity	Entiti pelaporan
1453.	Reporting package	Pakej pelaporan
1454.	Reporting period	Tempoh pelaporan

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	English Terminology	Bahasa Malaysia Terminology
1455.	Repurchase agreement	Perjanjian belian semula
1456.	Repurchase transactions	Urus niaga beli semula
1457.	Reputational risk	Risiko reputasi
1458.	Request for views	Permohonan pandangan
1459.	Research	Penyelidikan
1460.	Reserve	Rizab
1461.	Residual cost	Kos sisa
1462.	Residual interest	Faedah sisa
1463.	Residual value	Nilai sisa
1464.	Resolution of the IASB— Withdrawal of IAS 15 by the Board	Resolusi IASB – Penarikan IAS 15 oleh Lembaga
1465.	Restatement	Penyataan semula
1466.	Restricted shares	Saham terhad
1467.	Restructuring	Penyusunan semula
1468.	Restructuring provision	Peruntukan penyusunan semula
1469.	Result	Keputusan
1470.	Retail method	Kaedah runcit
1471.	Retail store chain	Cawangan kedai runcit
1472.	Retained earnings	Perolehan tertahan
1473.	Retained profit	Untung tertahan
1474.	Retirement benefit plans	Pelan manfaat persaraan
1475.	Retroactive classification	Klasifikasi retroaktif
1476.	Retrospective application	Aplikasi retrospektif
1477.	Retrospective restatement	Penyataan semula retrospektif
1478.	Return on investment	Pulangan pelaburan
1479.	Return on plan assets (of an employee benefit plan)	Pulangan pelan aset (dari pelan manfaat pekerja)
1480.	Returns	Pulangan
1481.	Revaluation	Penilaian semula
1482.	Revaluation reserve	Rizab penilaian semula
1483.	Revaluation surplus	Lebihan penilaian semula
1484.	Revalued amount of an asset	Amaun nilai semula aset
1485.	Revenue	Hasil
1486.	Revenue—Barter Transactions Involving Advertising Services	Hasil - Urus Niaga Barter yang Melibatkan Perkhidmatan Pengklanan
1487.	Reversal	Penarikbalikan

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	English Terminology	Bahasa Malaysia Terminology
1488.	Reverse acquisition	Pengambilalihan berbalik
1489.	Reverse repurchase agreement	Perjanjian belian semula songsang
1490.	Reverse share split	Pecahan saham berbalik
1491.	Revised	Disemak
1492.	Revoke a designation	Menolak perlantikan
1493.	Rewards associated with a leased asset	Ganjaran berkaitan aset yang dipajak
1494.	Right of first refusal	Hak penolakan pertama
1495.	Right of set-off	Hak untuk tolak selesai
1496.	Right to explore	Hak untuk meneroka
1497.	Rights issue	Terbitan hak
1498.	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	Hak atas Kepentingan Berpunca daripada Penamatan, Pemasangan Semula dan Dana Pemulihan Persekitaran
1499.	Risk	Risiko
1500.	Risk exposure	Pendedahan risiko
1501.	Risk of divergence	Risiko pencapahan
1502.	Risk premium	Risiko premium
1503.	Risk-free interest rate	Kadar faedah bebas risiko
1504.	Risks and rewards	Risiko dan ganjaran
1505.	Risks and rewards of ownership	Risiko dan ganjaran pemilikan
1506.	Risks associated with a leased asset	Risiko berkaitan aset yang dipajak
1507.	Roll back	Guling belakang
1508.	Roll forward	Guling depan
1509.	Royalty	Royalti
1510.	Sale	Jualan
1511.	Sale and leaseback transaction	Urus niaga jualan dan pajak semula
1512.	Scope	Skop
1513.	Scope of IFRS 2	Skop IFRS 2
1514.	Secondary segment information	Maklumat segmen sekunder
1515.	Securities	Sekuriti
1516.	Securitisation	Pensekuritian
1517.	Segment	Segmen
1518.	Segment assets	Aset segmen
1519.	Segment expense	Belanja segmen

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	English Terminology	Bahasa Malaysia Terminology
1520.	Segment manager	Pengurus segmen
1521.	Segment profit or loss	Segmen untung atau rugi
1522.	Segment Reporting	Pelaporan Segmen
1523.	Segment revenue	Hasil segmen
1524.	Self-constructed asset	Aset bina sendiri
1525.	Self-insurance	Insurans sendiri
1526.	Selling price	Harga jualan
1527.	Sensitivity analysis	Analisis kepekaan
1528.	Separability	Kebolehpisahan
1529.	Separability criterion	Kriteria kebolehpisahan
1530.	Separable assets	Aset boleh pisah
1531.	Separate financial statements	Penyata kewangan berasingan
1532.	Separate liability	Liabiliti berasingan
1533.	Separate vehicle	Pembawa berasingan
1534.	Separately identifiable	Boleh dikenal pasti secara berasingan
1535.	Service Concession Arrangement	Pengaturan Konsesi Perkhidmatan
1536.	Service cost	Kos perkhidmatan
1537.	Service date	Tarikh perkhidmatan
1538.	Service mark	Tanda perkhidmatan
1539.	Servicing asset	Aset pelayanan
1540.	Servicing costs	Kos pelayanan
1541.	Servicing liabilities	Liabiliti pelayanan
1542.	Servicing liability	Liabiliti pelayanan
1543.	Servicing rights	Hak pelayanan
1544.	Set of financial statements	Set penyata kewangan
1545.	Set-off, legal right of	Tolak selesai, hak di sisi undang-undang
1546.	Settle net = Net settlement	Selesai bersih = Penyelesaian bersih
1547.	Settle on a net basis	Selesai pada asas bersih
1548.	Settlement	Penyelesaian
1549.	Settlement (of employee benefit obligations)	Penyelesaian (obligasi manfaat pekerja)
1550.	Settlement date	Tarikh penyelesaian
1551.	Settlement date accounting	Perakaunan tarikh penyelesaian
1552.	Settlement provision	Peruntukan penyelesaian

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	English Terminology	Bahasa Malaysia Terminology
1553.	Settlement value	Nilai penyelesaian
1554.	Severally liable	Bertanggungjawab secara berasingan
1555.	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters	Hiperinflasi Teruk dan Penyingkiran Tarikh Tetap untuk Penerima Pakai Pertama Kali
1556.	Shadow accounting	Perakaunan bayangan
1557.	Share	Saham
1558.	Share appreciation rights	Hak ke atas kenaikan harga saham
1559.	Share buy-back arrangements	Pengaturan beli balik saham
1560.	Share call options	Opsyen jualan saham
1561.	Share capital	Modal saham
1562.	Share Capital - Reacquired Own Equity Instruments (Treasury Shares)	Saham Modal – Mengambil alih Semula Instrumen Ekuiti Sendiri (Saham Perbendaharaan)
1563.	Share consolidation	Saham penyatuan
1564.	Share option	Opsyen saham
1565.	Share option plan	Pelan opsyen saham
1566.	Share premium	Premium saham
1567.	Share split	Pecahan saham
1568.	Share warrant	Waran saham
1569.	Share-based Payment	Pembayaran berasaskan saham
1570.	Share-based payment arrangement	Pengaturan pembayaran berasaskan saham
1571.	Share-based payment awards	Anugerah pembayaran berasaskan saham
1572.	Share-based payment transaction	Urus niaga pembayaran berasaskan saham
1573.	Shareholder	Pemegang saham
1574.	Shareholders' equity	Ekuiti pemegang saham
1575.	Short seller	Penjual singkat
1576.	Short-term employee benefits	Manfaat pekerja jangka pendek
1577.	Significant influence	Pengaruh bererti
1578.	Significant restrictions	Sekatan penting
1579.	Significant subsequent event	Peristiwa penting selepas akhir tahun kewangan
1580.	Single product enterprise	Perusahaan produk tunggal
1581.	Sinking fund	Dana terikat

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	English Terminology	Bahasa Malaysia Terminology
1582.	Social security	Keselamatan sosial
1583.	Social security contribution	Caruman keselamatan sosial
1584.	Solvency	Kemampuan bayar
1585.	Special purpose entity	Entiti tujuan khas
1586.	Special Rights Redeemable Preference Share	Saham Keutamaan Boleh Tebus Hak Istimewa
1587.	Specific identification of costs	Pengenalpastian kos secara spesifik
1588.	Specifically identified cash flows	Aliran tunai yang ditentukan secara spesifik
1589.	Speculative grade	Gred spekulatif
1590.	Spin-off	Terbitan sampingan / terbit samping
1591.	Sponsoring employers	Majikan yang menaja
1592.	Spot exchange rate	Kadar tukaran wang semerta
1593.	Spot foreign exchange risk	Risiko tukaran asing semerta
1594.	Spot rate	Kadar semerta
1595.	Stand-alone basis	Asas berdiri sendiri
1596.	Stand-alone derivative	Derivatif berdiri sendiri
1597.	Stand-alone entity	Entiti berdiri sendiri
1598.	Standard cost method	Kaedah kos piawai
1599.	Stand-by credit facilities	Kemudahan kredit tunggu sedia
1600.	Standing Interpretation Committee	Jawatankuasa Interpretasi Tetap
1601.	Start-up costs	Kos permulaan
1602.	State (employee benefit) plan	Pelan (manfaat pekerja) peringkat negeri
1603.	State-controlled entities	Entiti dikawal negara/negeri
1604.	Stated or implied substantive terms	Terma hakiki sama ada tertulis atau sama ada tersirat
1605.	Statement of cash flows = Cash flow statement	Penyata aliran tunai
1606.	Statement of changes in equity	Penyata perubahan ekuiti
1607.	Statement of compliance with IFRSs	Penyata pematuhan dengan IFRS
1608.	Statement of comprehensive income	Penyata pendapatan komprehensif
1609.	Statement of financial position	Penyata kedudukan kewangan

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	English Terminology	Bahasa Malaysia Terminology
1610.	Statement of income = Income statement	Penyata pendapatan
1611.	Statement(s) of profit or loss and other comprehensive income	Penyata untung atau rugi dan pendapatan komprehensif lain
1612.	Step-by-step method	Kaedah langkah demi langkah
1613.	Stepped interest	Faedah bertingkat
1614.	Stewardship of management	Pengawasan pengurusan
1615.	Stock exchange listing	Penyenaraian bursa saham
1616.	Stop-loss	Kerugian tersukat
1617.	Straight-line method	Kaedah garis lurus
1618.	Straight debt	Hutang biasa
1619.	Stress test	Ujian tekanan
1620.	Stripping	Pelucutan
1621.	Stripping activity asset	Aset aktiviti pelucutan
1622.	Stripping costs	Kos pelucutan
1623.	Stripping Costs in the Production Phase of a Surface Mine	Kos Pelucutan di dalam Fasa Pengeluaran Lombong Permukaan
1624.	Structured entity	Entiti berstruktur
1625.	Subsequent gain	Laba berikutan
1626.	Subsidiary	Anak syarikat
1627.	Subsidies	Subsidi
1628.	Superannuation scheme	Skim persaraan
1629.	Superseded versions	Versi yang digantikan
1630.	Supervisory non-management directors	Penyeliaan pengarah bukan pengurusan
1631.	Supplier	Pembekal
1632.	Supply agreement	Perjanjian bekalan
1633.	Surety bonds	Bon tanggungan
1634.	Surface mining operations	Operasi lombong permukaan
1635.	Surplus in the plan	Lebihan dalam pelan tersebut
1636.	Surrender option	Opsyen serahan
1637.	Surrender risk	Risiko serahan
1638.	Surrender values	Nilai serahan
1639.	Surrogate measure	Ukur ganti
1640.	Swap contract	Kontrak swap
1641.	Symmetrical approach	Kaedah simetri
1642.	Syndication	Pensindiketan

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	English Terminology	Bahasa Malaysia Terminology
1643.	Synthetic instrument	Instrumen buatan
1644.	Tainting	Pencemaran
1645.	Take-or-pay contract	Kontrak ambil atau bayar
1646.	Tangible asset	Aset ketara
1647.	Tangible fixed asset	Aset tetap ketara
1648.	Targeted exemptions	Pelepasan yang disasarkan
1649.	Tax	Cukai
1650.	Tax base	Asas cukai
1651.	Tax base of an asset or liability	Asas cukai bagi sesebuah aset atau liabiliti
1652.	Tax benefit	Manfaat cukai
1653.	Tax effects	Kesan cukai
1654.	Tax expense (tax income)	Belanja cukai (cukai pendapatan)
1655.	Tax jurisdiction	Bidang kuasa cukai
1656.	Tax liability	Liabiliti cukai
1657.	Tax purposes	Tujuan cukai
1658.	Tax rate	Kadar cukai
1659.	Taxable profit (tax loss)	Untung boleh cukai (rugi cukai)
1660.	Taxable temporary difference	Perbezaan sementara boleh cukai
1661.	Taxation	Pencukaian
1662.	Technical feasibility and commercial viability of extracting a mineral resource	Kebolehlaksanaan teknikal dan daya maju komersil dalam perlombongan sumber mineral
1663.	Temporary difference	Perbezaan sementara
1664.	Tender offer	Tawaran tender
1665.	Termination benefits	Manfaat penamatan
1666.	Tests goodwill for impairment	Ujian muhibah untuk penjejasan
1667.	The Effects of Changes in Foreign Exchange Rates	Kesan Perubahan dalam Kadar Pertukaran Asing
1668.	The Fair Value Option (Amendments to IAS 39)	Opsyen Nilai Saksama (Pindaan kepada IAS 39)
1669.	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	Had dalam Aset Manfaat Tentu, Keperluan Pendanaan Minimum dan Interaksinya
1670.	Theoretical ex-rights value per share	Nilai teori luput hak sesaham
1671.	Three-category approach	Pendekatan tiga kategori
1672.	Time value of money	Nilai masa wang

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	English Terminology	Bahasa Malaysia Terminology
1673.	Timeliness	Kekinian
1674.	Time-weighting factor	Faktor pemberat waktu
1675.	To 'manufacture' gains	Untuk 'menghasilkan' laba
1676.	To market individual units 'off plan'	Untuk memasarkan unit individu 'luar pelan'
1677.	To outvote the investor	Mengalahkan pelabur melalui bilangan undi
1678.	To pool investors' funds	Untuk mengumpul dana pelabur
1679.	Top-down test	Ujian atas-bawah
1680.	Total comprehensive income	Jumlah pendapatan komprehensif
1681.	Total return swap	Swap pulangan menyeluruh
1682.	Trade date	Tarikh perdagangan
1683.	Trade date accounting	Perakaunan tarikh perdagangan
1684.	Trade receivable	Perdagangan belum terima
1685.	Trade secret	Rahsia perdagangan
1686.	Trading gains and losses	Laba dan rugi perdagangan
1687.	Transaction	Urus niaga
1688.	Transaction costs (financial instruments)	Kos urus niaga (instrumen kewangan)
1689.	Transaction price	Harga urus niaga
1690.	Transfer	Pindahan
1691.	Transfer of control	Pemindahan kawalan
1692.	Transfer of risks and rewards	Pindahan risiko dan ganjaran
1693.	Transferee	Penerima pindahan
1694.	Transferor	Pemindah
1695.	Transfers of Assets from Customers	Pindahan Aset daripada Pelanggan
1696.	Transitional liability (defined benefit plans)	Liabiliti peralihan (pelan manfaat tentu)
1697.	Translation difference	Perbezaan terjemahan
1698.	Translation method	Kaedah terjemahan
1699.	Translation of foreign currency	Terjemahan mata wang asing
1700.	Translation of the financial statements	Terjemahan penyata kewangan
1701.	Translation to the presentation currency	Terjemahan kepada mata wang pembentangan
1702.	Transparency	Ketelusan
1703.	Transport costs	Kos pengangkutan

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	English Terminology	Bahasa Malaysia Terminology
1704.	Treasury shares	Saham perbendaharaan
1705.	Triggering event	Peristiwa pencetus
1706.	Trust activities	Aktiviti amanah
1707.	Trustee	Pemegang amanah
1708.	Turnover	Perolehan
1709.	Two-class ordinary shares	Saham biasa dua kelas
1710.	Two-step approach	Pendekatan dua langkah
1711.	Ultimate controlling party	Pihak pengawal muktamad
1712.	Unabsorbed capital/other tax allowances	Elaun modal/cukai lain tidak serap
1713.	Unallocated surplus	Lebihan tidak teruntuk
1714.	Unamortised	Belum lunas
1715.	Uncertain event	Peristiwa yang tidak pasti
1716.	Unconditional prohibitions	Larangan tanpa syarat
1717.	Unconditional right to refuse redemption	Hak tanpa syarat untuk menolak penebusan
1718.	Underground mining activities	Aktiviti perlombongan bawah tanah
1719.	Underlying asset	Aset sandaran
1720.	Underlying variable	Pemboleh ubah sandaran
1721.	Understandability	Boleh difahami
1722.	Underwriting year	Tahun pengunderitan
1723.	Undistributed earnings	Perolehan belum agih
1724.	Undrawn loan commitment	Komitmen pinjaman yang tidak diambil
1725.	Undue cost or effort	Kos atau usaha tidak wajar
1726.	Unearned finance income	Pendapatan kewangan belum diperoleh
1727.	Unearned premiums	Premium belum diperoleh
1728.	Unguaranteed residual value	Nilai sisa tak terjamin
1729.	Uniform accounting policies	Dasar perakaunan yang seragam
1730.	Unit of account	Unit akaun
1731.	Unit of production	Unit pengeluaran
1732.	Unit trust	Amanah saham
1733.	Unit value	Nilai unit
1734.	Units of production method	Unit kaedah pengeluaran
1735.	Unitholder	Pemegang unit
1736.	Uniting of interests	Penyatuan kepentingan

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	English Terminology	Bahasa Malaysia Terminology
1737.	Unit-linking feature	Ciri penyambungan unit
1738.	Unobservable inputs	Input yang tidak dapat diperhatikan
1739.	Unquoted	Tak disebut
1740.	Unquoted equity instruments	Instrumen ekuiti tak disebut
1741.	Unrealised profit	Untung belum terealisasi
1742.	Unrecognised	Tidak diiktiraf
1743.	Unrecognised financial instruments	Instrumen kewangan tidak diiktiraf
1744.	Unsecured commercial loans	Pinjaman perdagangan tidak bercagar
1745.	Unutilised tax losses	Kerugian cukai belum guna
1746.	Upstream transactions	Urus niaga hulu
1747.	Useful life	Hayat berguna
1748.	User [of financial statements]	Pengguna (penyata kewangan)
1749.	Users	Pengguna
1750.	Users of financial statements	Pengguna penyata kewangan
1751.	Valid expectation	Jangkaan sah
1752.	Valuation	Penilaian
1753.	Valuation method	Kaedah penilaian
1754.	Valuation technique	Teknik penilaian
1755.	Value added statement	Penyata tambah nilai
1756.	Value in use	Nilai sedang digunakan
1757.	Value-at-risk	Nilai dalam risiko
1758.	Variable interest entity (VIE)	Entiti kepentingan berubah (VIE)
1759.	Variable production overheads	Overhed pengeluaran berubah
1760.	Venture capital organisation	Organisasi pengusaha niaga modal
1761.	Venturer	Pengusaha niaga
1762.	Verifiability	Boleh ditentukan
1763.	Vest	Letak hak
1764.	Vested benefits	Manfaat letak hak
1765.	Vested employee benefits	Manfaat pekerja diletak hak
1766.	Vesting conditions	Syarat letak hak
1767.	Vesting period	Tempoh letak hak
1768.	Voting rights	Hak mengundi
1769.	Warrant	Waran
1770.	Warranty	Jaminan

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	English Terminology	Bahasa Malaysia Terminology
1771.	Warranty obligation	Obligasi jaminan
1772.	Wear and tear	Haus dan lusuh
1773.	Weather derivatives	Derivatif cuaca
1774.	Weighted average	Purata wajaran
1775.	Weighted average cost formula	Formula kos purata berwajaran
1776.	Weighted average number of ordinary shares outstanding during the period	Purata wajaran saham biasa yang belum jelas bagi tempoh tersebut
1777.	Whole of life infrastructure	Infrastruktur seluruh hidup
1778.	Wholly-owned subsidiary	Anak syarikat milik penuh
1779.	Willing parties	Pihak-pihak yang bersedia
1780.	Wind-up	Gulung
1781.	Work in progress	Kerja dalam proses
1782.	Working capital	Modal kerja
1783.	Worst-case scenario	Senario kes paling buruk
1784.	Write off	Hapus kira
1785.	Write-down	Turun nilai
1786.	Written option	Opsyen bertulis
1787.	Year-to-date	Tahun berakhir
1788.	Zero-cost interest rate collar	Kolar kadar faedah tanpa kos
1789.	Zero-coupon government issues	Terbitan tanpa kupon kerajaan

APPENDIX II

Board's proposed translations for terms not included in *Daftar Istilah* and PRPM

	English Terminology	Bahasa Malaysia Terminology
1.	Acquiree	Yang diambil alih
2.	Acquirer	Pengambil alih
3.	Annuitisation	Penganuitian
4.	Antidilutive	Anti kecairan
5.	Back-out	Undur keluar
6.	Cap	Aras / Tetap
7.	Capping mechanism	Mekanisme penentuan paras siling
8.	Cedant	Cedant
9.	Clearing counterparty	Pembersihan pihak uruslawan
10.	Counterparty	Pihak uruslawan
11.	Demerger	Pemecahan
12.	Demonstrably committed	Komitmen yang dibuktikan
13.	Derecognise (a financial instrument)	Dinyahiktirafkan (instrumen kewangan)
14.	Derecognition	Pengnyahiktirafan
15.	Dilutive effect	Kesan pencairan
16.	Dilutive potential ordinary shares	Pencairan saham biasa berpotensi
17.	Disaggregated information	Maklumat berasingan
18.	Faithful representation	Pernyataan tepat
19.	Indemnification assets	Aset yang dilindungi daripada kerugian
20.	In-substance defeasance	Difisans dasar
21.	Mask works	Kerja lindung
22.	Master netting arrangement	Pengaturan penyelesaian induk
23.	Master-feeder structure	Struktur <i>master-feeder</i>
24.	Outreach programme	Program jangkauan luar
25.	Prudential supervisors	Penyelia berhemah
26.	Representational faithfulness	Ketepatan pemaparan
27.	Substance over form	Mementingkan intipati daripada rupabentuk
28.	Substantively enacted	Sudah digubal

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	English Terminology	Bahasa Malaysia Terminology
29.	Swaption	Pertukaran
30.	Unbundle	Lerai
31.	Uncollectability	Ketidakboleh pungutan
32.	Waterfall structure	Struktur bayaran mengikut keutamaan
33.	Wash sale	Jualan pengaburan