

Disclaimer: The information in this MFRS Glossary in Bahasa Malaysia is for general guidance only. The information displayed in this Glossary is current at the time of issue (July 2015), but is subject to change without notice.

As prescribed in Section 6A of the Dewan Bahasa dan Pustaka Act 1959, the Board of Control of the Dewan Bahasa dan Pustaka shall be the sole co-ordinating authority pertaining to composing, devising and standardising of terminologies in the national language.

Neither the MASB nor any member of the MASB Secretariat accept responsibility or legal liability arising from or connected to the accuracy, completeness or reliability of the materials and information contained in the MFRS Glossary in Bahasa Malaysia.

The MFRS Glossary in Bahasa Malaysia comprises the MFRS Glossary of Terms and additional terms from MFRSs, the Basis for Conclusions, Illustrative Examples and Implementation Guidance.

This MFRS Glossary has been updated in July 2015 to include 73 additional terms which are as shaded below.

	English Terminology	Bahasa Malaysia Terminology
1.	[Amount] recoverable	[Amaun] boleh pulih
2.	'Cost of sales' method	Kaedah kos jualan
3.	'Expected'	Dijangka
4.	'Life-of-mine ratio' calculation	Pengiraan 'nisbah hayat lombong'
5.	'Originate and hold' business model	Model perniagaan 'asal dan pegang'
6.	'Public-to-private' service concession arrangement	Pengaturan konsesi perkhidmatan 'awam kepada swasta'
7.	'Stress case' scenario	Senario 'kes tekanan'
8.	12-month expected credit losses	Kerugian kredit dijangka untuk 12 bulan
9.	A point in time	Pada sesuatu masa
10.	Ability model	Model kemampuan
11.	Accelerated depreciation allowances	Elaun susut nilai dipercepat

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
12.	Acceptable under IFRSs	Diterima di bawah IFRS
13.	Accountability of management	Kebertanggungjawaban pengurusan
14.	Accounting	Perakaunan
15.	Accounting acquiree	Penerima perakaunan
16.	Accounting and Reporting by Retirement Benefit Plans	Perakaunan dan Pelaporan Pelan Manfaat Persaraan
17.	Accounting arbitrage	Arbitraj perakaunan
18.	Accounting estimate	Anggaran perakaunan
19.	Accounting for Acquisitions of Interests in Joint Operations	Perakaunan untuk Pemerolehan Kepentingan dalam Operasi Bersama
20.	Accounting for Government Grants and Disclosure of Government Assistance	Perakaunan untuk Geran Kerajaan dan Pendedahan Bantuan Kerajaan
21.	Accounting for inventories	Perakaunan untuk inventori
22.	Accounting for Investments in Associates	Perakaunan untuk Pelaburan dalam Syarikat Bersekutu
23.	Accounting for revenue and associated expenses	Perakaunan untuk hasil dan belanja yang berkaitan
24.	Accounting income	Pendapatan perakaunan
25.	Accounting mismatch	Ketakpadanan perakaunan
26.	Accounting model	Model perakaunan
27.	Accounting period	Tempoh perakaunan
28.	Accounting policies	Dasar perakaunan
29.	Accounting Policies, Changes in Accounting Estimates and Errors	Dasar Perakaunan, Perubahan dalam Anggaran Perakaunan dan Kesilapan
30.	Accounting policy	Dasar perakaunan
31.	Accounting principle	Prinsip perakaunan
32.	Accounting profit	Untung perakaunan
33.	Accounting record	Rekod perakaunan
34.	Accounting treatment	Pengolahan perakaunan
35.	Accounts receivable	Akaun belum terima
36.	Accrual accounting assumption	Andaian perakaunan akruan
37.	Accrual basis	Asas akruan
38.	Accrual basis of accounting	Perakaunan asas akruan
39.	Accrued liabilities	Liabiliti terakru

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
40.	Accumulated (amortisation, interest, profit or loss)	Terkumpul (pelunasan, faedah, untung atau rugi)
41.	Accumulated depreciation	Susut nilai terkumpul
42.	Accumulated profit or loss	Untung atau rugi terkumpul
43.	Accumulating compensated absences	Ketidakhadiran terpampas terkumpul
44.	Achieve comparability	Mencapai kebolehbandingan
45.	Acquired entity	Entiti diperoleh
46.	Acquired goodwill	Muhibah diperoleh
47.	Acquired in a business combination	Diperoleh di dalam kombinasi perniagaan
48.	Acquiree	Yang diperoleh
49.	Acquirer	Pemeroleh
50.	Acquisition	Perolehan
51.	Acquisition date	Tarikh perolehan
52.	Acquisition method	Kaedah perolehan
53.	Active market	Pasaran aktif
54.	Active use	Kegunaan aktif
55.	Actively marketed	Dipasarkan secara aktif
56.	Activity threshold	Batas aktiviti
57.	Actuarial assumptions	Andaian aktuari
58.	Actuarial gains and losses	Untung dan rugi aktuari
59.	Actuarial present value of promised retirement benefits	Nilai kini aktuari untuk manfaat persaraan yang dijanjikan
60.	Actuarial valuation	Penilaian aktuari
61.	Actuarial valuation method	Kaedah penilaian aktuari
62.	Additional comparative information	Maklumat perbandingan tambahan
63.	Additional consideration	Pertimbangan tambahan
64.	Additional disclosure	Pendedahan tambahan
65.	Additional Exemptions for First-time Adopters	Pengecualian Tambahan bagi Penerima Pakai Pertama Kali
66.	Adjust for consolidation procedures	Laras untuk prosedur penyatuan
67.	Adjusted fair value	Nilai saksama terlaras
68.	Adjusted weighted-average shares	Saham purata wajar terlaras
69.	Adjusting event after the reporting period	Peristiwa perlu pelarasan selepas tempoh pelaporan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
70.	Adjustment	Pelarasan
71.	Administrative expenses	Belanja pentadbiran
72.	Admission fees	Fi masuk
73.	Advance	Pendahuluan
74.	Adverse economic consequences	Kesan ekonomi yang tidak baik
75.	Adverse event	Peristiwa buruk
76.	After-tax amount	Amaun selepas cukai
77.	Agency	Agensi
78.	Agency relationship	Hubungan agensi
79.	Agent	Agen
80.	Aggregate	Agregat
81.	Aggregated exposure	Dedahan agregat
82.	Aggregation	Pengagregatan
83.	Aggregation criteria	Kriteria pengagregatan
84.	Agreement date	Tarikh perjanjian
85.	Agreements for the Construction of Real Estate	Perjanjian untuk Pembinaan Harta Tanah
86.	Agreements in progress	Perjanjian sedang berlangsung
87.	Agricultural activity	Aktiviti pertanian
88.	Agricultural produce	Keluaran pertanian
89.	Agriculture	Pertanian
90.	Agriculture: Bearer Plants	Pertanian: Tumbuhan Penghasil
91.	Allocation	Peruntukan
92.	Allocation method	Kaedah peruntukan
93.	Allowance	Elaun
94.	Allowance account	Akaun elaun
95.	Allowed alternative treatment	Pengolahan alternatif yang dibenarkan
96.	Alternative use	Kegunaan alternatif
97.	American share option	Opsyen saham Amerika
98.	Amortisation	Pelunasan
99.	Amortisation method	Kaedah pelunasan
100.	Amortisation period	Tempoh pelunasan
101.	Amortised cost	Kos terlunas
102.	Amortised cost of a financial asset or financial liability	Kos terlunas aset kewangan atau liabiliti kewangan

	English Terminology	Bahasa Malaysia Terminology
103.	Amortising interest rate swap	Swap kadar faedah berlunga
104.	Amount of inventories	Amaun inventori
105.	Amount payable	Amaun perlu bayar
106.	Amount per share	Amaun sesaham
107.	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)
108.	Analysis	Analisis
109.	Annual Improvements 2009 - 2011 Cycle	Penambahbaikan Tahunan Kitaran 2009 - 2011
110.	Annual leave	Cuti tahunan
111.	Annual periods	Tempoh tahunan
112.	Annuitant	Penerima anuiti
113.	Annuitisation	Penganuitian
114.	Annuity	Anuiti
115.	Antidilution	Antipencairan
116.	Antidilutive	Antikecairan
117.	Appendix	Lampiran
118.	Applicability	Keaplikasian
119.	Application guidance	Panduan aplikasi
120.	Application of Requirements	Aplikasi keperluan
121.	Application supplement	Tambahan aplikasi
122.	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
123.	Appraisal	Penilaian
124.	Arm's length transaction	Urus niaga tulus
125.	Artistic-related intangible assets	Aset tak ketara berkaitan seni
126.	Asking price	Harga diminta / Harga tawaran
127.	Assess	Taksir
128.	Assessing control	Menaksir kawalan
129.	Asset	Aset
130.	Asset ceiling	Siling aset
131.	Asset exchange transactions	Urus niaga pertukaran aset
132.	Asset manager	Pengurus aset
133.	Assets acquired	Aset diperolehi

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
134.	Assets carried at amortised cost	Aset yang dibawa pada kos terunas
135.	Assets held by a long-term employee benefit fund	Aset dipegang oleh kumpulan wang manfaat pekerja jangka panjang
136.	Assets retired from active use	Aset dihentikan daripada kegunaan aktif
137.	Asset-specific performance risk	Risiko prestasi aset spesifik
138.	Associate	Sekutu
139.	Assurance-type warranties	Waranti jenis asurans
140.	Audit report	Laporan audit
141.	Authorise [financial statements for issue]	Dibenarkan [penyata kewangan untuk diterbitkan]
142.	Available-for-sale financial assets	Aset kewangan sedia dijual
143.	Available-for-sale investments	Pelaburan sedia dijual
144.	Award credits	Pemberian kredit
145.	Back-out	Tarik diri
146.	Balance sheet	Kunci kira-kira
147.	Balance sheet liability method	Kaedah liabiliti kunci kira-kira
148.	Bank	Bank
149.	Bank overdraft	Overdraf bank
150.	Bankruptcy	Kebankrapan/Kemuflihan
151.	Bargain purchase	Pembelian murah
152.	Basic earnings per share	Perolehan asas sesaham
153.	Basic loan features	Ciri-ciri asas pinjaman
154.	Basis adjustment	Pelarasan asas
155.	Basis for Conclusions	Asas Kesimpulan
156.	Basis point	Mata asas
157.	Bearer biological asset	Aset biologi penghasil
158.	Below-market rate of interest	Kadar faedah di bawah pasaran
159.	Benchmark treatment	Pengolahan tanda aras
160.	Beneficial contracts	Kontrak bermanfaat
161.	Beneficiary	Waris
162.	Benefit	Manfaat

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
163.	Benefit improvements	Penambahbaikan manfaat
164.	Benefit obligation	Kewajipan manfaat
165.	Benefit to users	Manfaat kepada pengguna
166.	Best estimate	Anggaran terbaik
167.	Bias	Bias
168.	Bid bonds	Bon bida
169.	Bid price	Harga bida
170.	Bid-ask spread	Tebaran bida-tawar
171.	Bifurcation methodology	Metodologi dwicabang
172.	Bill-and-hold arrangements	Pengaturan bil-dan-pegang
173.	Bills and acceptance payables	Bil dan penerimaan boleh bayar
174.	Binding sale agreement	Perjanjian jualan mengikat
175.	Binomial	Binomial
176.	Biological asset	Aset biologi
177.	Biological transformation	Transformasi biologi
178.	Black-Scholes-Merton formula	Formula Black-Scholes-Merton
179.	Blocker entity	Entiti pengadang
180.	Board of directors	Lembaga pengarah
181.	Bond	Bon
182.	Bonus issue	Terbitan bonus
183.	Bonus plan	Pelan bonus
184.	Book of contracts	Buku kontrak
185.	Book value	Nilai buku
186.	Borrower	Peminjam
187.	Borrowing costs	Kos peminjaman
188.	Bottom-up test	Ujian bawah ke atas
189.	Brand	Jenama
190.	Breakage amount	amaun tidak ditebus
191.	Build-operate-transfer	Bina-kendali-alih
192.	Business	Perniagaan
193.	Business combination	Kombinasi perniagaan
194.	Business combination involving entities or businesses under common control	Kombinasi perniagaan melibatkan entiti atau perniagaan di bawah kawalan sepunya
195.	Business Combinations	Kombinasi Perniagaan

	English Terminology	Bahasa Malaysia Terminology
196.	Business Combinations – “Date of Exchange” and Fair Value of Equity Instruments	Kombinasi Perniagaan – ‘Tarikh Pertukaran’ dan Nilai Saksama Instrumen Ekuiti
197.	Business Combinations - Classification either as Acquisitions or Unitings of Interests	Kombinasi Perniagaan - Pengelasan sama ada sebagai Perolehan atau Penyatuan Kepentingan
198.	Business Combinations - Subsequent Adjustment of Fair Values and Goodwill Initially Reported	Kombinasi Perniagaan - Pelarasan menyusul laporan awal nilai saksama dan muhibah
199.	Business model	Model perniagaan
200.	Business segment	Segmen perniagaan
201.	Business unit	Unit Perniagaan
202.	Buying segment	Segmen belian
203.	By class of financial asset	Mengikut kelas aset kewangan
204.	By-product	Keluaran sampingan
205.	Call options	Opsyen beli
206.	Callable	Boleh panggil
207.	Cap	Had
208.	Capital	Modal
209.	Capital adequacy	Kecukupan modal
210.	Capital appreciation	Tambah nilai modal
211.	Capital approach	Pendekatan modal
212.	Capital asset pricing model	Model penentuan harga aset modal / Model letak harga aset modal
213.	Capital contribution	Penyumbangan modal / Caruman modal
214.	Capital expenditure	Perbelanjaan modal
215.	Capital gain	Laba modal
216.	Capital maintenance	Pengekalan modal
217.	Capital maintenance adjustment	Pelarasan pengekalan modal
218.	Capital risk management	Pengurusan risiko modal
219.	Capitalisation	Permodalan
220.	Capitalisation of interest	Permodalan faedah
221.	Capped interest rate	Kadar faedah tertinggi

	English Terminology	Bahasa Malaysia Terminology
222.	Capping mechanism	Mekanisme penentuan paras siling
223.	Carried at cost	Dibawa pada kos
224.	Carry forward	Bawa ke depan
225.	Carrying amount	Amaun dibawa
226.	Carve-ins	Penambahan (maklumat)
227.	Carve-out	"Carve-out"
228.	Cash	Tunai
229.	Cash alternative	Alternatif tunai
230.	Cash basis	Asas tunai
231.	Cash equivalents	Kesetaraan tunai
232.	Cash flow	Aliran tunai
233.	Cash flow hedge	Lindung nilai aliran tunai
234.	Cash flow projections	Unjuran aliran tunai
235.	Cash flow risk	Risiko aliran tunai
236.	Cash flow statement = Statement of cash flows	Penyata aliran tunai
237.	Cash Flow Statements	Penyata aliran tunai
238.	Cash flows	Aliran tunai
239.	Cash generating unit	Unit penjanaan tunai
240.	Cash held under Housing Development Accounts	Tunai dipegang dibawah Akaun Pembangunan Perumahan
241.	Cash inflow	Aliran masuk tunai
242.	Cash instrument hedging	Lindung nilai instrumen tunai
243.	Cash on hand	Wang tunai di tangan
244.	Cash outflow	Aliran keluar tunai
245.	Cash payments	Bayaran tunai
246.	Cash price equivalent	Kesetaraan harga tunai
247.	Cash proceeds	Terimaan tunai
248.	Cash shortfall	Kekurangan tunai
249.	Cash surrender value	Nilai serah tunai
250.	Cash-settled share option	Opsyen saham diselesaikan secara tunai
251.	Cash-settled share-based compensation	Pampasan berasaskan saham diselesaikan secara tunai
252.	Cash-settled share-based payment transaction	Urus niaga bayaran berasaskan saham diselesaikan secara tunai

	English Terminology	Bahasa Malaysia Terminology
253.	Catastrophe bond	Bon malapetaka
254.	Catastrophe provisions	Peruntukan malapetaka
255.	Catch-up basis	Dasar "catch-up"
256.	Cedant	Cedant
257.	Central clearing of OTC derivatives	Penyelesaian secara berpusat derivatif OTC
258.	Certificates of deposit	Sijil deposit
259.	Cessation (of capitalisation)	Penamatan (permodalan)
260.	Change in accounting estimate	Perubahan dalam anggaran perakaunan
261.	Changes in Existing Decommissioning, Restoration and Similar Liabilities	Perubahan dalam Penamatan Sedia Ada, Pemasangan Semula dan Liabiliti Serupa
262.	Chief executive officer	Ketua Pegawai Eksekutif
263.	Chief operating decision maker	Ketua pembuat keputusan operasi
264.	Claim	Tuntutan
265.	Claims development	Perkembangan tuntutan
266.	Clarification of Acceptable Methods of Depreciation and Amortisation	Penjelasan tentang Kaedah Boleh Terima Susut Nilai dan Pelunasan
267.	Class A preference share	Saham keutamaan Kelas A
268.	Class of assets	Kelas aset
269.	Class of financial assets	Kelas aset kewangan
270.	Class of financial instruments	Kelas instrumen kewangan
271.	Class of property, plant and equipment	Kelas harta tanah, loji dan peralatan
272.	Classification	Pengelasan
273.	Classification of Financial Instruments – Contingent Settlement Provisions	Pengelasan Instrumen Kewangan - Peruntukan Penyelesaian Luar Jangka
274.	Classification of inventory	Pengelasan inventori
275.	Classification of Rights Issues	Klasifikasi Terbitan Hak
276.	Clean-up call	Panggilan pembersihan
277.	Clearing counterparty	Penyelesaian pihak berlawanan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
278.	Close members of the family of the individual	Ahli keluarga terdekat individu
279.	Closely related	Berkait rapat
280.	Closing market prices	Harga tutup pasaran
281.	Closing rate	Kadar penutup
282.	Collar	Kolar
283.	Collateral	Cagaran
284.	Collateralised (asset, borrowing)	Cagaran (aset, pinjaman)
285.	Collectability	Kebolehkutipan
286.	Collectability threshold	Batas kebolehkutipan
287.	Collection	Kutipan
288.	Collection date	Tarikh kutipan
289.	Collective marks	Tanda kolektif
290.	Collective power	Kuasa kolektif
291.	Collectively assessed	Ditaksir secara berkumpulan
292.	Combined instrument	Instrumen digabungkan
293.	Commencement	Permulaan
294.	Commencement of the lease term	Permulaan tempoh pajakan
295.	Commercial loans	Pinjaman komersial
296.	Commercial paper facilities	Kemudahan kertas perdagangan
297.	Commercial substance	Bahan komersial
298.	Commercially viable quantities of mineral resources	Kuantiti sumber mineral yang berdaya maju secara komersial
299.	Commission	Suruhanjaya
300.	Commitment	Komitmen
301.	Commitment date	Tarikh komitmen
302.	Commitment fee	Yuran komitmen
303.	Commodity	Komoditi
304.	Comparability	Kebolehbandingan
305.	Comparability over time	Kebolehbandingan dari masa ke masa
306.	Comparable interim period	Tempoh interim boleh banding
307.	Comparative information	Maklumat perbandingan
308.	Comparative statement of financial position	Penyata perbandingan kedudukan kewangan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
309.	Compensated absences	Ketidakhadiran terpampas
310.	Compensation	Pampasan
311.	Competitive harm exemption	Pelepasan persaingan yang memudaratkan
312.	Complementary assets	Aset pelengkap
313.	Complete set of financial statements	Penyata kewangan yang lengkap
314.	Completeness	Kelengkapan
315.	Compliance with International Accounting Standards	Pematuhan dengan Piawai Perakaunan Antarabangsa
316.	Component	Komponen
317.	Component of an entity	Komponen sesebuah entiti
318.	Components of equity	Komponen ekuiti
319.	Compound financial instrument	Instrumen kewangan kompaun
320.	Compound financial instruments	Instrumen kewangan kompaun
321.	Compound instrument	Instrumen kompaun
322.	Concentration of (credit etc) risk	Tumpuan risiko (kredit dsb.)
323.	Conduit	Konduit
324.	Confidence level	Aras keyakinan
325.	Configuration of the cash flows	Konfigurasi aliran tunai
326.	Consensus	Sepersetujuan
327.	Consequential amendment	Pindaan berbangkit
328.	Consideration	Pertimbangan / Ganjaran
329.	Consistency - Alternative Methods	Ketekalan - Kaedah alternatif
330.	Consistency - Capitalisation of Borrowing Costs	Ketekalan - Permodalan Kos Pinjaman
331.	Consistency - Different Cost Formulas for Inventories	Ketekalan - Formula Kos berbeza untuk Inventori
332.	Consolidated and Separate Financial Statements	Penyata Kewangan Disatukan dan Penyata Kewangan Berasingan
333.	Consolidated balance sheet	Kunci kira-kira disatukan
334.	Consolidated financial statements	Penyata kewangan disatukan

	English Terminology	Bahasa Malaysia Terminology
335.	Consolidated Financial Statements and Accounting for Investments in Subsidiaries	Penyata Kewangan Disatukan dan Perakaunan untuk Pelaburan dalam Anak Syarikat
336.	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
337.	Consolidated group	Kumpulan disatukan
338.	Consolidated statement of changes in equity	Penyata Perubahan Ekuiti yang Disatukan
339.	Consolidated statement of financial position	Penyata kedudukan kewangan disatukan
340.	Consolidation	Penyatuan
341.	Consolidation adjustments	Pelarasan penyatuan
342.	Consolidation and Equity Method – Potential Voting Rights and Allocation of Ownership Interests	Penyatuan dan Kaedah Ekuiti - Hak Undi Berpotensi dan Peruntukan Kepentingan Pemilikan
343.	Consolidation—Special Purpose Entities	Penyatuan - Entiti Tujuan Khas
344.	Construction contract	Kontrak pembinaan
345.	Construction Contracts	Kontrak Pembinaan
346.	Construction or upgrade services	Pembinaan atau menaik taraf perkhidmatan
347.	Constructive obligation	Kewajipan konstruktif
348.	Consumer price index	Indeks harga pengguna
349.	Contingency	Luar jangkaan
350.	Contingent asset	Aset luar jangka / aset bersyarat
351.	Contingent consideration	Pertimbangan bersyarat
352.	Contingent consideration arrangement	Pengaturan pertimbangan bersyarat
353.	Contingent liability	Liabiliti luar jangka / liabiliti bersyarat
354.	Contingent rent	Sewa bersyarat

	English Terminology	Bahasa Malaysia Terminology
355.	Contingent settlement provision	Peruntukan penyelesaian luar jangka / bersyarat
356.	Contingent share agreement	Perjanjian saham bersyarat
357.	Contingently issuable ordinary shares	Saham biasa boleh terbit bersyarat
358.	Contingently issuable shares	Saham yang boleh terbit luar jangka / bersyarat
359.	Continuing involvement	Pelibatan berterusan
360.	Continuing involvement approach	Pendekatan pelibatan berterusan
361.	Continuing operations	Kendalian berterusan
362.	Contract	Kontrak
363.	Contract asset	Aset kontrak
364.	Contract liability	Liabiliti kontrak
365.	Contract-based intangible assets	Aset tak ketara berkontrak
366.	Contracts that may be settled in (ordinary) shares or cash	Kontrak yang boleh diselesaikan dengan saham (biasa) atau tunai
367.	Contractual arrangement	Pengaturan berkontrak
368.	Contractual cash flows	Aliran tunai berkontrak
369.	Contractual completion	Penyempurnaan berkontrak
370.	Contractual maturity analysis	Analisis kematangan berkontrak
371.	Contractual obligation	Kewajipan berkontrak
372.	Contractual right to receive the cash flows	Hak berkontrak untuk menerima aliran tunai
373.	Contractual rights	Hak berkontrak
374.	Contractual terms and conditions	Terma dan syarat berkontrak
375.	Contractual-legal criterion	Kriteria kontrak-sah
376.	Contractually linked instruments	Instrumen yang berkait secara kontrak
377.	Contributed equity	Ekuiti yang disumbang
378.	Contribution	Caruman
379.	Contributions from employees or third parties	Sumbangan daripada pekerja atau pihak ketiga
380.	Contributor	Pencarum
381.	Control	Kawalan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
382.	Control (of an asset)	Kawalan (ke atas sesuatu aset)
383.	Control (of an entity)	Kawalan (ke atas sesebuah entiti)
384.	Control number	Nombor kawalan
385.	Control of an investee	Kawalan sesebuah penerima pelaburan
386.	Controlled entity	Entiti yang dikawal
387.	Convenience translation	Terjemahan mudah
388.	Convergence	Penumpuan
389.	Conversion factor	Faktor penukaran
390.	Conversion option	Opsyen penukaran
391.	Convertible bonds	Bon boleh tukar
392.	Convertible debt	Hutang boleh tukar
393.	Convertible instruments	Instrumen boleh tukar
394.	Convertible preference share	Saham keutamaan boleh tukar
395.	Co-operative	Koperasi
396.	Copyright	Hak cipta
397.	Core goodwill	Muhibah teras
398.	Corporate assets	Aset korporat
399.	Corridor	Koridor
400.	Cost	Kos
401.	Cost approach	Pendekatan kos
402.	Cost formula	Formula kos
403.	Cost model	Model kos
404.	Cost of an acquisition	Kos perolehan
405.	Cost of an investment	Kos pelaburan
406.	Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	Kos Pelaburan dalam Anak Syarikat, Entiti yang Dikawal Bersama atau Syarikat Bersekutu
407.	Cost of conversion	Kos penukaran
408.	Cost of inventories	Kos inventori
409.	Cost of Inventories of a Service Provider	Kos Inventori Pembekal Khidmat
410.	Cost of purchase	Kos pembelian
411.	Cost plus contract	Kontrak kos-tokok
412.	Cost-based measurement	Pengukuran berasaskan kos
413.	Costs of conversion	Kos penukaran

	English Terminology	Bahasa Malaysia Terminology
414.	Costs of disposal	Kos pelupusan
415.	Costs of Modifying Existing Software	Kos Pengubahsuaian Perisian Sedia Ada
416.	Costs to sell	Kos untuk menjual
417.	Counterparty	Pihak berlawanan
418.	Country of domicile	Negara mastautin
419.	Country of incorporation or residence	Negara diperbadankan atau mastautin
420.	Coupon	Kupon
421.	Create or enlarge an accounting mismatch	Mewujudkan atau membesarkan ketakpadanan perakaunan
422.	Credit default swap	Swap mungkir kredit
423.	Credit derivative default product	Produk mungkir derivatif kredit
424.	Credit enhancements	Peningkatan kredit
425.	Credit exposures	Pendedahan kredit
426.	Credit facilities	Kemudahan kredit
427.	Credit insurance contract	Kontrak insurans kredit
428.	Credit quality	Kualiti kredit
429.	Credit risk	Risiko kredit
430.	Credit risk rating grades	Gred penarafan risiko kredit
431.	Credit spread	Tebaran kredit
432.	Credit-adjusted effective interest rate	Kadar faedah efektif kredit terlaras
433.	Credit-impaired financial asset	Aset kewangan kredit terjejas
434.	Creditors	Pemiutang
435.	Creditworthiness	Kepercayaan kredit
436.	Criteria for recognising	Kriteria untuk mengiktiraf
437.	Cross-reference	Rujukan silang
438.	Cumulative additional depreciation	Susut nilai tambahan terkumpul
439.	Cumulative fair value changes	Perubahan nilai saksama terkumpul
440.	Cumulative interest accreted	Faedah terkumpul meningkat
441.	Cumulative preference dividends	Dividen keutamaan terkumpul

	English Terminology	Bahasa Malaysia Terminology
442.	Cumulative Translation Differences	Perbezaan Terjemahan Terkumpul
443.	Currency risk	Risiko mata wang
444.	Currency translation	Pertukaran mata wang
445.	Currency units	Unit mata wang
446.	Current asset	Aset semasa
447.	Current cost	Kos semasa
448.	Current cost approach	Pendekatan kos semasa
449.	Current investment	Pelaburan semasa
450.	Current liabilities	Liabiliti semasa
451.	Current offer price	Harga tawaran kini
452.	Current service cost	Kos perkhidmatan semasa
453.	Current tax	Cukai semasa
454.	Curtailment	Pemotongan
455.	Cushions	Kusyen
456.	Customer	Pelanggan
457.	Customer acquisition cost	Kos pengambilalihan pelanggan
458.	Customer list	Senarai pelanggan
459.	Customer loyalty programmes	Program kesetiaan pelanggan
460.	Customer relationship intangible assets	Aset tak ketara hubungan pelanggan
461.	Database	Pangkalan data
462.	Date of acquisition	Tarikh perolehan
463.	Date of exchange	Tarikh pertukaran
464.	Date of transition to IFRS	Tarikh peralihan kepada IFRS
465.	De minimis effect	Kesan <i>de minimis</i>
466.	Dealing securities	Sekuriti urus niaga
467.	Death benefit	Faedah kematian
468.	Debt	Hutang
469.	Debt for equity swaps	Swap hutang dengan ekuiti
470.	Debt instrument	Instrumen hutang
471.	Debt securities	Sekuriti hutang
472.	Debtors – Other	Penghutang – Lain
473.	Debtors – Trade	Penghutang – Perdagangan
474.	Debt-to-adjusted capital ratio	Nisbah hutang-modal terlaras
475.	Debt-to-equity ratio	Nisbah hutang-ekuiti

	English Terminology	Bahasa Malaysia Terminology
476.	Decision maker	Pembuat keputusan
477.	Decision tree	Pokok keputusan
478.	Decision-making process	Proses membuat keputusan
479.	Decision-making rights	Hak membuat keputusan
480.	Decision-useful information	Maklumat berguna untuk membuat keputusan
481.	Decommissioning	Penamatan tugas
482.	Decommissioning costs	Kos penamatan tugas
483.	Decommissioning funds	Dana penamatan tugas
484.	Decommissioning obligations	Kewajipan berkaitan penamatan tugas
485.	Decommissioning, restoration and environmental rehabilitation funds	Dana penamatan tugas, membaik pulih dan pemuliharaan alam sekitar
486.	Deductible temporary difference	Perbezaan sementara boleh kurang
487.	Deemed cost	Kos anggapan
488.	Defer	Tunda
489.	Deferral method	Kaedah penundaan
490.	Deferred acquisition costs	Kos perolehan tertunda
491.	Deferred income	Pendapatan tertunda
492.	Deferred policy acquisition costs	Dasar kos perolehan tertunda
493.	Deferred tax	Cukai tertunda
494.	Deferred tax assets	Aset cukai tertunda
495.	Deferred tax income	Pendapatan cukai tertunda
496.	Deferred tax liabilities	Liabiliti cukai tertunda
497.	Deferred tax: recovery of underlying assets	Cukai Tertunda: Pemuliharaan aset sandaran
498.	Deficit balance	Baki defisit
499.	Deficit or surplus (of defined benefit liability (asset))	Defisit atau lebihan (liabiliti manfaat ditentukan (aset))
500.	Defined benefit liability	Liabiliti manfaat yang ditentukan
501.	Defined benefit obligation	Kewajipan manfaat ditentukan
502.	Defined benefit obligation (present value of)	Nilai kini kewajipan manfaat ditentukan
503.	Defined benefit plan	Pelan manfaat ditentukan

	English Terminology	Bahasa Malaysia Terminology
504.	Defined benefit plans	Pelan manfaat ditentukan
505.	Defined contribution plans	Pelan caruman ditentukan
506.	Definition of a Related Party and Government-controlled Entities	Definisi Pihak Berkaitan dan Entiti Dikawal Kerajaan
507.	Demand amount	Amaun permintaan
508.	Demand deposits	Deposit permintaan
509.	Demand feature	Ciri permintaan
510.	Demerger	Pengasingan
511.	Demonstrably committed	Komitmen yang dibuktikan
512.	Deposit account	Akaun deposit
513.	Deposit accounting	Perakaunan deposit
514.	Deposit component	Komponen deposit
515.	Depreciable amount	Amaun boleh susut nilai
516.	Depreciable assets	Aset boleh susut nilai
517.	Depreciated replacement cost approach	Pendekatan kos penggantian disusut nilai
518.	Depreciation	Susut nilai
519.	Depreciation expense	Belanja susut nilai
520.	Depreciation methods	Kaedah susut nilai
521.	Derecognise (a financial instrument)	Dinyahiktirafkan (instrumen kewangan)
522.	Derecognition	Penyahiktirafan
523.	Derivative	Derivatif
524.	Derivative assets	Aset derivatif
525.	Derivative clearing agreements	Perjanjian pembersihan derivatif
526.	Derivative features	Ciri-ciri derivatif
527.	Derivative financial instruments	Instrumen kewangan derivatif
528.	Derivative liabilities	Liabiliti derivatif
529.	Designated and effective hedging instrument	Instrumen lindung nilai yang efektif dan bertanda
530.	Designation as at fair value through profit or loss	Kedudukan pada nilai saksama melalui untung atau rugi
531.	Determination of cost	Penentuan kos

	English Terminology	Bahasa Malaysia Terminology
532.	Determining whether an Arrangement contains a Lease	Menentukan sama ada Pengaturan mengandungi Pajakan
533.	Development	Pembangunan
534.	Development costs	Kos pembangunan
535.	Diluted earnings per share	Perolehan sesaham cair
536.	Dilution	Pencairan
537.	Dilutive effect	Kesan pencairan
538.	Dilutive potential ordinary shares	Pencairan saham biasa berpotensi
539.	Diminishing balance method	Kaedah baki berkurangan
540.	Direct insurance contract	Kontrak insurans langsung
541.	Direct labour	Buruh langsung
542.	Direct method of reporting cash flows from operating activities	Kaedah langsung pelaporan aliran tunai daripada aktiviti kendalian
543.	Direct operating expenses	Belanja kendalian langsung
544.	Directly attributable	Berkaitan secara langsung
545.	Directors	Pengarah-pengarah
546.	Disaggregated information	Maklumat berasingan
547.	Disaggregation of revenue	Pengasingan hasil
548.	Disclose	Mendedahkan
549.	Disclosure	Pendedahan
550.	Disclosure and Presentation	Pendedahan dan pembentangan
551.	Disclosure approach	Pendekatan pendedahan
552.	Disclosure of government assistance	Pendedahan bantuan kerajaan
553.	Disclosure of Interests in Other Entities	Pendedahan Kepentingan dalam Entiti Lain
554.	Disclosure requirement	Keperluan pendedahan
555.	Disclosures in the Financial Statements of Banks and Similar Financial Institutions	Pendedahan di dalam Penyata Kewangan Bank dan Institusi Kewangan yang serupa
556.	Disclosure—Service Concession Arrangements	Pendedahan - Pengaturan Konsesi Perkhidmatan

	English Terminology	Bahasa Malaysia Terminology
557.	Disclosures—Offsetting Financial Assets and Financial Liabilities (Amendments to IFRS 7)	Pendedahan - Mengofset Aset Kewangan dan Liabiliti Kewangan (Pindaan kepada IFRS 7)
558.	Discontinued (operations)	Ditamatkan (kendalian)
559.	Discontinued operation	Kendalian dihentikan/ditamatkan
560.	Discontinuing operation	Penamatan kendalian
561.	Discount rate	Kadar diskaun
562.	Discounted basis (on a)	Asas terdiskaun
563.	Discounted cash flow projections	Unjuran aliran tunai terdiskaun
564.	Discounting	Pendiskaunan
565.	Discretionary participation feature	Ciri-ciri penyertaan budi bicara
566.	Disposal consideration	Pertimbangan pelupusan
567.	Disposal group	Kumpulan pelupusan
568.	Disposal plan	Pelan pelupusan
569.	Disposal transaction	Urus niaga pelupusan
570.	Dissenting opinion	Pendapat bertentangan
571.	Distributions of Non-cash Assets to Owners	Pengagihan aset bukan tunai kepada pemilik
572.	Dividend yield	Kadar hasil dividen
573.	Dividends	Dividen
574.	Domain name	Nama domain
575.	Doubtful debts	Hutang ragu
576.	Downstream transactions	Urus niaga hiliran
577.	Dual listed corporation	Perbadanan dwisenarai
578.	Dual trigger contract	Kontrak dwipenggerak
579.	Due Process Handbook	Buku Panduan Proses Wajar
580.	Earlier application is encouraged	Penggunaan awal digalakkan
581.	Earnings	Perolehan
582.	Earnings - diluted	Perolehan - dicairkan
583.	Earnings contingency	Perolehan luar jangkaan
584.	Earnings per Share	Perolehan sesaham

	English Terminology	Bahasa Malaysia Terminology
585.	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
586.	Economic benefits	Manfaat ekonomi
587.	Economic characteristics and risks	Risiko dan ciri-ciri ekonomi
588.	Economic compulsion	Paksaan ekonomi
589.	Economic decision-making needs of users	Keperluan membuat keputusan ekonomi oleh pengguna
590.	Economic entity	Entiti ekonomi
591.	Economic life	Hayat ekonomi
592.	Effect of assumed conversions	Kesan penukaran diandaikan
593.	Effective date	Tarikh kuat kuasa
594.	Effective interest method	Kaedah faedah berkesan
595.	Effective interest rate	Kadar faedah berkesan
596.	Effects of Changes in Foreign Exchange Rates	Kesan Perubahan Kadar Tukaran Wang Asing
597.	Elements of cost of exploration and evaluation assets	Elemen kos aset penerokaan dan penilaian
598.	Eligibility conditions	Syarat kelayakan
599.	Eligible for capitalisation	Layak untuk dipermodalkan
600.	Eligible Hedged Items	Item Lindung Nilai Layak
601.	Elimination of Unrealised Profits and Losses on Transactions with Associates	Penyingkiran Untung dan Rugi Belum Terealisasi atas Urus Niaga dengan Syarikat Bersekutu
602.	Embedded derivative	Derivatif terbenam
603.	Embedded prepayment penalties	Penalti bayaran terdahulu terbenam
604.	Emissions trading schemes	Skim dagangan emisi
605.	Employee benefits	Manfaat pekerja
606.	Employee share ownership plan	Pelan pemilikan saham pekerja
607.	Employee share purchase plan	Pelan pembelian saham pekerja

	English Terminology	Bahasa Malaysia Terminology
608.	Employee turnover rates	Kadar pusing ganti pekerja
609.	Employees and others providing similar services	Pekerja dan lain-lain yang memberi khidmat yang sama
610.	Employees' share option scheme	Skim opsyen saham pekerja
611.	Employer payroll taxes and insurance contributions	Caruman cukai dan insurans gaji majikan
612.	Enactment	Enakmen
613.	End of reporting period	Tempoh akhir pelaporan
614.	End of the reporting period	Tempoh akhir pelaporan
615.	Enforcement of covenants	Penguatkuasaan kovenan
616.	Enhanced Disclosure	Pendedahan Tertingkat
617.	Enterprise	Perusahaan
618.	Entities whose debt or equity securities are publicly traded	Entiti yang sekuriti hutang atau sekuriti ekuitinya diniagakan secara awam
619.	Entity	Entiti
620.	Entity-specific value	Nilai entiti spesifik
621.	Entry price	Harga masuk
622.	Environmental obligations	Tanggungjawab alam sekitar
623.	Equal prominence	Penonjolan yang sama
624.	Equalisation provisions	Peruntukan penyamaan
625.	Equity	Ekuiti
626.	Equity - Costs of an Equity Transaction	Ekuiti - Kos Urus Niaga Ekuiti
627.	Equity Accounting Method - Recognition of Losses	Kaedah Perakaunan Ekuiti - Pengiktirafan Kerugian
628.	Equity balances	Baki ekuiti
629.	Equity capital	Modal ekuiti
630.	Equity compensation benefits	Manfaat pampasan ekuiti
631.	Equity compensation plans	Pelan pampasan ekuiti
632.	Equity component	Komponen ekuiti
633.	Equity holders	Pemegang ekuiti
634.	Equity index	Indeks ekuiti
635.	Equity instrument	Instrumen ekuiti
636.	Equity instrument granted	Instrumen ekuiti yang diberikan
637.	Equity interests	Faedah ekuiti
638.	Equity issue	Terbitan ekuiti

	English Terminology	Bahasa Malaysia Terminology
639.	Equity method	Kaedah ekuiti
640.	Equity Method in Separate Financial Statements	Kaedah Ekuiti dalam Penyata Kewangan Berasingan
641.	Equity securities	Sekuriti ekuiti
642.	Equity-settled share-based compensation	Pampasan berasaskan saham diselesaikan secara ekuiti
643.	Equity-settled share-based payment transaction	Urus niaga bayaran berasaskan saham diselesaikan secara ekuiti
644.	Estimated costs	Kos anggaran
645.	Estimated future cash flows	Anggaran aliran tunai masa depan
646.	Estimated useful lives of property, plant and equipment	Anggaran hayat berguna hartanah, loji dan peralatan
647.	European share option	Opsyen saham Eropah
648.	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	Menilai Inti Pati Urus Niaga yang melibatkan Bentuk Sah Sesuatu Pajakan
649.	Event-driven fair value measurements	Pengukuran nilai saksama berasaskan sesuatu peristiwa
650.	Events After the Balance Sheet Date	Peristiwa selepas Tarikh Kunci Kira-Kira
651.	Events after the reporting period	Peristiwa selepas tempoh pelaporan
652.	Events occurring after the balance sheet date	Peristiwa yang berlaku selepas tarikh kunci kira-kira
653.	Eventual recipients	Penerima terakhir
654.	Evidence of impairment	Bukti rosotnilai
655.	Exchange difference	Perbezaan pertukaran
656.	Exchange of assets	Pertukaran aset
657.	Exchange rate	Kadar pertukaran
658.	Exchange transaction	Urus niaga pertukaran
659.	Executory contract	Kontrak eksekutori
660.	Exemptions	Pengecualian
661.	Exercise date	Tarikh laksana
662.	Exercise of rights	Melaksanakan hak
663.	Exercise price	Harga laksana
664.	Existing liability	Liabiliti sedia ada

	English Terminology	Bahasa Malaysia Terminology
665.	Exit price	Harga keluar
666.	Exit strategy	Strategi keluar
667.	Expected cash flow	Aliran tunai dijangka
668.	Expected credit losses	Kerugian kredit dijangka
669.	Expected value	Nilai dijangka
670.	Expenditure	Perbelanjaan
671.	Expenses	Belanja
672.	Experience account	Akaun pengalaman
673.	Experience adjustments	Pelarasan pengalaman
674.	Expiry date	Tarikh tamat tempoh
675.	Explicit and unreserved statement of compliance	Kenyataan pematuhan yang jelas dan tidak tersirat
676.	Exploration and evaluation assets	Aset penerokaan dan penilaian
677.	Exploration and evaluation expenditures	Perbelanjaan penerokaan dan penilaian
678.	Exploration for and Evaluation of Mineral Resources	Penerokaan dan Penilaian Sumber Mineral
679.	Exposure draft	Draf Pendedahan
680.	Expropriation of major assets	Pengambilalihan aset utama
681.	Extinguishing Financial Liabilities with Equity Instruments	Melunaskan Liabiliti Kewangan dengan Instrumen Ekuiti
682.	Extraordinary items	Butiran luar biasa
683.	Face (of Financial Statements or Notes)	Muka (Penyata Kewangan atau Nota)
684.	Fair presentation	Pembentangan saksama
685.	Fair value	Nilai saksama
686.	Fair value gains and losses	Laba dan rugi nilai saksama
687.	Fair value hedge	Lindung nilai saksama
688.	Fair value less costs of disposal	Nilai saksama tolak kos pelupusan
689.	Fair value less costs to sell	Nilai saksama tolak kos jualan
690.	Fair value measurement	Pengukuran nilai saksama
691.	Fair value model	Model nilai saksama
692.	Fair value reserves	Rizab nilai saksama
693.	Faithful representation	Gambaran sebenar
694.	Family trust	Amanah keluarga

	English Terminology	Bahasa Malaysia Terminology
695.	Fees	Fi / Yuran
696.	Fellow subsidiary	Anak syarikat bersama
697.	Fidelity bonds	Bon fideliti
698.	Fiduciary activities	Aktiviti fidusiari
699.	Fiduciary capacity	Keupayaan fidusiari
700.	FIFO (First-in, first-out)	FIFO (Masuk dulu, keluar dulu)
701.	FIFO formula	Formula FIFO
702.	Finance lease	Pajakan kewangan
703.	Finance lease obligations	Kewajipan pajakan kewangan
704.	Financial asset	Aset kewangan
705.	Financial asset or financial liability at fair value through profit or loss	Aset kewangan atau liabiliti kewangan pada nilai saksama melalui untung atau rugi
706.	Financial asset or financial liability held for trading	Aset kewangan atau liabiliti kewangan dipegang untuk dagangan
707.	Financial assets acquired at a discount that reflects incurred credit losses	Aset kewangan yang diperolehi pada diskaun yang menunjukkan kerugian kredit tertanggung
708.	Financial capital	Modal kewangan
709.	Financial conglomerate	Konglomerat kewangan
710.	Financial guarantee	Jaminan kewangan
711.	Financial guarantee contract	Kontrak jaminan kewangan
712.	Financial institution	Institusi kewangan
713.	Financial instruments	Instrumen kewangan
714.	Financial instruments puttable at fair value	Instrumen kewangan dijual pada nilai saksama
715.	Financial Instruments: Disclosure and Presentation	Instrumen Kewangan: Pendedahan dan Pembentangan
716.	Financial Instruments: Disclosures	Instrumen Kewangan: Pendedahan
717.	Financial Instruments: Presentation	Instrumen Kewangan: Pembentangan
718.	Financial Instruments: Recognition and Measurement	Instrumen Kewangan: Pengiktirafan dan Pengukuran

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
719.	Financial liability	Liabiliti kewangan
720.	Financial liability at fair value through profit or loss	Liabiliti kewangan pada nilai saksama melalui untung atau melalui rugi
721.	Financial performance	Prestasi kewangan
722.	Financial position	Kedudukan kewangan
723.	Financial reporting	Pelaporan kewangan
724.	Financial Reporting in Hyperinflationary Economies	Pelaporan Kewangan dalam Ekonomi Hiperinflasi
725.	Financial Reporting of Interests in Joint Ventures	Pelaporan Kewangan Kepentingan dalam Usaha Sama
726.	Financial review	Semakan kewangan
727.	Financial risk	Risiko kewangan
728.	Financial service fees	Yuran perkhidmatan kewangan
729.	Financial statements	Penyata kewangan
730.	Financial year-to-date basis	Asas tahun kewangan terkini
731.	Financing activities	Aktiviti pembiayaan
732.	Financing device	Kaedah pembiayaan
733.	Finder's fees	Yuran pencari
734.	Finished good	Barang siap
735.	Firm commitment	Komitmen teguh
736.	Firm purchase commitment	Komitmen pembelian teguh
737.	Firm sales contracts	Kontrak penjualan teguh
738.	First IFRS financial statements	Penyata kewangan IFRS pertama
739.	First IFRS reporting period	Tempoh pelaporan IFRS pertama
740.	First-time adopter	Penerima pakai pertama kali
741.	First-time adoption	Penerimaan pakai pertama kali
742.	First-time Adoption of International Financial Reporting Standards	Penerimaan Pakai Piawaian Pelaporan Kewangan Antarabangsa Pertama Kali
743.	First-time Application	Penggunaan pertama kali
744.	First-Time Application of IASs as the Primary Basis of Accounting	Aplikasi IAS Pertama Kali sebagai Asas Utama Perakaunan
745.	Fixed asset	Aset tetap

	English Terminology	Bahasa Malaysia Terminology
746.	Fixed coupon rate	Kadar kupon tetap
747.	Fixed price contract	Kontrak harga tetap
748.	Fixed production overheads	Overhed pengeluaran tetap
749.	Fixed-to-floating cross-currency interest rate swap	Swap kadar faedah mata wang bersilang tetap-ke-terapung
750.	Flat yield curve	Keluk hasil mendatar
751.	Floating rate	Kadar terapung
752.	Floor	Lantai
753.	For consolidation purposes	Untuk tujuan penyatuan
754.	Forecast	Ramalan
755.	Forecast transaction	Urus niaga ramalan
756.	Foreign currency	Mata wang asing
757.	Foreign currency borrowing	Peminjaman mata wang asing
758.	Foreign currency derivative	Derivatif mata wang asing
759.	Foreign currency derivatives	Derivatif mata wang asing
760.	Foreign currency exchange prices	Harga pertukaran mata wang asing
761.	Foreign currency transaction	Urus niaga mata wang asing
762.	Foreign currency translation reserve (FCTR)	Rizab pertukaran mata wang asing (FCTR)
763.	Foreign entity	Entiti asing
764.	Foreign Exchange - Capitalisation of Losses Resulting from Severe Currency Devaluations	Tukaran Asing - Permodalan Rugi hasil daripada Penurunan Nilai Mata Wang yang teruk
765.	Foreign exchange contract	Kontrak tukaran asing
766.	Foreign exchange differences	Perbezaan pertukaran asing
767.	Foreign Exchange Rates	Kadar Tukaran Asing
768.	Foreign operation	Kendalian asing
769.	Forgivable loans	Pinjaman tidak perlu dibayar balik
770.	Former subsidiary	Bekas anak syarikat
771.	Forward contract	Kontrak hadapan
772.	Forward coupon rate	Kadar kupon hadapan
773.	Forward element and the spot element	Elemen hadapan dan elemen semerta
774.	Forward purchase contract	Kontrak belian hadapan

	English Terminology	Bahasa Malaysia Terminology
775.	Forward repurchase agreement	Perjanjian belian semula hadapan
776.	Framework	Rangka Kerja
777.	Framework agreement	Perjanjian rangka kerja
778.	Framework for the Preparation and Presentation of Financial Statements	Rangka Kerja Penyediaan dan Pembentangan Penyata Kewangan
779.	Franchise fee	Fi / Yuran francais
780.	Frozen credit spread method	Kaedah tebaran kredit beku
781.	Full fair value	Nilai saksama penuh
782.	Fully proportionate (pro rata) share of the cash flows	Bahagian kadar penuh aliran tunai (pro rata)
783.	Function of expense	Fungsi belanja
784.	Functional currency	Mata wang fungsian
785.	Fund manager	Pengurus dana
786.	Fundamental errors	Kesilapan asas
787.	Funded amount	Amaun berdana
788.	Funding	Pendanaan
789.	Funding (of post-employment benefits)	Pendanaan manfaat pasca pekerjaan
790.	Funding (of retirement benefits)	Pendanaan manfaat persaraan
791.	Future cash flow	Aliran tunai masa depan
792.	Future economic benefit	Manfaat ekonomi masa depan
793.	Futures contract	Kontrak hadapan
794.	GAAP (Generally Accepted Accounting Principles)	GAAP (Prinsip-prinsip Perakaunan Diterima Umum)
795.	Gain on disposal	Laba atas pelupusan
796.	Gains	Laba
797.	General purchasing power approach	Pendekatan kuasa beli am
798.	General purpose financial statements	Penyata kewangan untuk tujuan umum
799.	General recognition principle	Prinsip pengiktirafan am
800.	Geographical segments	Segmen geografi
801.	Going concern	Usaha berterusan
802.	Goodwill	Muhibah
803.	Governing board	Lembaga Pentadbiran
804.	Governing body	Badan Pentadbiran

	English Terminology	Bahasa Malaysia Terminology
805.	Governing charter	Piagam Pentadbiran
806.	Government	Kerajaan
807.	Government assistance	Bantuan kerajaan
808.	Government Assistance—No Specific Relation to Operating Activities	Bantuan Kerajaan - Tiada Kaitan Khusus dengan Aktiviti Kendalian
809.	Government grants	Geran kerajaan
810.	Government guarantee	Jaminan kerajaan
811.	Government Loans (Amendments to IFRS 1)	Pinjaman kerajaan (Pindaan kepada IFRS 1)
812.	Government-related entity	Entiti berkaitan kerajaan
813.	Grant date	Tarikh geran/pemberian
814.	Grantor	Grantor / Pemberi geran
815.	Grants related to assets	Geran berkaitan dengan aset
816.	Grants related to income	Geran berkaitan dengan pendapatan
817.	Gross investment in the lease	Pelaburan kasar dalam pajakan
818.	Gross margin	Margin kasar
819.	Gross profit	Untung kasar
820.	Group	Kumpulan
821.	Group administration (employee benefit) plans	Pelan pentadbiran (manfaat pekerja) kumpulan
822.	Group and Treasury Share Transactions	Urus Niaga Saham Kumpulan dan Saham Perbendaharaan
823.	Group Cash-settled Share-based Payment Transactions	Urus Niaga Bayaran Berasaskan Saham yang Diselesaikan Secara Tunai Bagi Sesebuah Kumpulan
824.	Group insurance contract	Kontrak insurans kumpulan
825.	Group investment entity	Entiti pelaburan kumpulan
826.	Group of assets	Kumpulan aset
827.	Group of biological assets	Kumpulan aset biologi
828.	Group of similar financial assets	Kumpulan aset kewangan yang sama
829.	Grouping of assets	Pengelompokan aset
830.	Guarantee	Jaminan
831.	Guarantee amount	Amaun jaminan
832.	Guarantee fund	Dana jaminan

	English Terminology	Bahasa Malaysia Terminology
833.	Guaranteed benefits	Manfaat dijamin
834.	Guaranteed element	Elemen dijamin
835.	Guaranteed residual value	Nilai sisa terjamin
836.	Guarantor	Penjamin
837.	Harmonise	Mengharmonikan
838.	Harvest	Tuaian
839.	Hedge accounting	Perakaunan lindung nilai
840.	Hedge effectiveness	Keberkesanan lindung nilai
841.	Hedge ineffectiveness	Ketidakterkesanan lindung nilai
842.	Hedge ratio	Nisbah lindung nilai
843.	Hedged item	Item dilindung nilai
844.	Hedges of a Net Investment in a Foreign Operation	Lindung Nilai Pelaburan Bersih dalam Kendalian Asing
845.	Hedging	Perlindungan nilai
846.	Hedging instrument	Instrumen perlindungan nilai
847.	Hedging relationship	Hubungan perlindungan nilai
848.	Hedging reserve	Rizab perlindungan nilai
849.	Held for resale	Dipegang untuk jualan semula
850.	Held for sale	Dipegang untuk jualan
851.	Held for trading	Dipegang untuk dagangan
852.	Held-to-maturity investment	Pelaburan dipegang hingga matang
853.	Higher level parent entity	Entiti induk tahap tinggi
854.	Highest and best use	Penggunaan tertinggi dan terbaik
855.	Highly probable	Berkebarangkalian tinggi
856.	Hire-purchase contract	Kontrak sewa beli
857.	Historical cost	Kos sejarah
858.	Historical loss experience	Pengalaman rugi sejarah
859.	Historical summaries	Ringkasan sejarah
860.	Historical waste	Sisa lama
861.	Holding company	Syarikat induk/pemegangan
862.	Host contract	Kontrak hos
863.	Host instrument	Instrumen hos
864.	Hybrid contract	Kontrak hibrid / kacukan
865.	Hybrid instrument	Instrumen hibrid / kacukan
866.	Hyperinflation	Inflasi melampau

	English Terminology	Bahasa Malaysia Terminology
867.	Hyperinflationary economies	Ekonomi inflasi melampau
868.	IAS 19- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	IAS 19 - Had dalam Aset Manfaat Ditentukan, Keperluan Pendanaan Minimum dan Interaksinya
869.	IASC Foundation Constitution	Perlembagaan Yayasan IASC
870.	Identifiability	Kebolehkenalpastian
871.	Identifiable	Boleh dikenal pasti
872.	Identifiable asset	Aset boleh kenal pasti
873.	IFRS 2 - Group and Treasury Share Transactions	IFRS 2 - Urus Niaga Saham Kumpulan dan Perbendaharaan
874.	IFRS Advisory Council	Majlis Penasihat IFRS
875.	IFRS Foundation	Yayasan IFRS
876.	IFRS Interpretations Committee	Jawatankuasa Pentafsiran IFRS
877.	IFRS-compliant	Patuh IFRS
878.	Illustrative example	Contoh ilustratif
879.	Immediately preceding period	Tempoh terdekat sebelumnya
880.	Impairment	Rosotnilai
881.	Impairment gain or loss	Untung atau rugi rosot nilai
882.	Impairment loss	Kerugian rosotnilai
883.	Impairment of Assets	Rosotnilai aset
884.	Impairment test	Ujian rosotnilai
885.	Implementation Guidance	Panduan Pelaksanaan
886.	Import duties	Duti import
887.	Impracticability exemption	Pengecualian untuk item yang susah dilaksanakan
888.	Impracticable	Susah dilaksanakan
889.	Improvements to IFRSs	Penambahbaikan kepada IFRS
890.	Imputed rate of interest	Kadar faedah imput
891.	In the money	Berwang
892.	Incentives	Insentif
893.	Inception of the Lease	Permulaan pajakan
894.	Incidental income	Pendapatan sampingan
895.	Incidental operations	Kendalian sampingan

	English Terminology	Bahasa Malaysia Terminology
896.	Income	Pendapatan
897.	Income approach	Pendekatan pendapatan
898.	Income from a structured entity	Pendapatan daripada entiti berstruktur
899.	Income statement = Statement of income	Penyata pendapatan
900.	Income statement liability method	Kaedah penyata pendapatan liabiliti
901.	Income tax	Cukai pendapatan
902.	Income tax expense	Perbelanjaan cukai pendapatan
903.	Income Taxes	Cukai Pendapatan
904.	Income Taxes—Changes in the Tax Status of an Enterprise or its Shareholders	Cukai Pendapatan - Pertukaran Status Cukai sesebuah Perusahaan atau Pemegang Sahamnya
905.	Income Taxes—Recovery of Revalued Non-Depreciable Assets	Cukai Pendapatan - Pemulihan Aset Bukan Susut Nilai yang Dinilai Semula
906.	Increasing Rate Preference Shares	Saham Keutamaan Kadar Meningkat
907.	Incremental borrowing rate of interest (lessee's)	Kadar kenaikan faedah pinjaman (peminjam)
908.	Incremental costs	Kos tambahan
909.	Incremental share	Saham tambahan
910.	Indemnification assets	Aset yang dilindungi daripada kerugian
911.	Indication of an impairment	Tanda-tanda rosotnilai
912.	Indicator [of impairment]	Penunjuk (rosotnilai)
913.	Indirect method of reporting cash flows from operating activities	Kaedah tak langsung untuk pelaporan aliran tunai daripada aktiviti kendalian
914.	Individual asset	Aset individu
915.	Individual financial statements	Penyata kewangan individu
916.	Individually assessed	Ditaksir secara individu
917.	Induced conversion	Penukaran teraruh
918.	Industry segments	Segmen industri
919.	Inflation	Inflasi

	English Terminology	Bahasa Malaysia Terminology
920.	Information Reflecting the Effects of Changing Prices	Maklumat yang mencerminkan kesan perubahan harga
921.	Initial classification	Pengelasan awal
922.	Initial Direct Costs	Kos langsung awal
923.	Initial measurement	Pengukuran awal
924.	Initial public offering	Tawaran awam awal
925.	Initial recognition	Pengiktirafan awal
926.	Input methods	Kaedah input
927.	Inputs	Input
928.	Instrument-by-instrument approach	Pendekatan instrumen demi instrumen
929.	In-substance defeasance	Difisans dasar
930.	Insurable interest	Kepentingan boleh insurans
931.	Insurance agency commissions	Komisyen agensi insurans
932.	Insurance assets	Aset insurans
933.	Insurance company	Syarikat insurans
934.	Insurance contract	Kontrak insurans
935.	Insurance Contracts	Kontrak Insurans
936.	Insurance enterprise	Perusahaan insurans
937.	Insurance investment funds	Dana pelaburan insurans
938.	Insurance liability	Liabiliti insurans
939.	Insurance obligations	Tanggungjawab/kewajipan insurans
940.	Insurance risk	Risiko insurans
941.	Insurance swaps	Swap insurans
942.	Insured event	Peristiwa berinsurans
943.	Insurer	Penginsurans
944.	Intangible asset	Aset tak ketara
945.	Intangible Assets	Aset Tak Ketara
946.	Intangible Assets—Web Site Costs	Aset Tak Ketara - Kos Laman Web
947.	Integral foreign operation	Operasi asing yang penting
948.	Interest	Faedah
949.	Interest cost (for an employee benefit plan)	Kos faedah (untuk pelan manfaat pekerja)
950.	Interest in another entity	Kepentingan dalam entiti lain
951.	Interest rate exposure	Didahan kadar faedah

	English Terminology	Bahasa Malaysia Terminology
952.	Interest rate implicit in a lease	Kadar faedah tersirat dalam pajakan
953.	Interest rate implicit in the lease	Kadar faedah tersirat dalam pajakan
954.	Interest rate risk	Risiko kadar faedah
955.	Interest rate strip	Strip kadar faedah
956.	Interest rate swap	Swap kadar faedah
957.	Interest-only strip	Strip faedah sahaja
958.	Interest-only strip receivable	Strip faedah sahaja belum terima
959.	Interests in Joint Ventures	Kepentingan dalam Usaha Sama
960.	Interim financial report	Laporan kewangan interim
961.	Interim Financial Reporting	Pelaporan Kewangan Interim
962.	Interim Financial Reporting and Impairment	Pelaporan Kewangan Interim dan Rosot nilai
963.	Interim financial statements	Penyata kewangan interim
964.	Interim period	Tempoh interim
965.	Intermediate or ultimate parent entity	Entiti induk pertengahan atau entiti induk muktamad
966.	Internal rate of return	Kadar pulangan dalaman
967.	Internal risk transfer	Pindahan risiko dalaman
968.	Internally generated	Janaan dalaman
969.	Internally generated goodwill	Muhibah yang dijana secara dalaman
970.	International Accounting Standard	Piawaian Perakaunan Antarabangsa
971.	International Accounting Standards Committee	Jawatankuasa Piawaian Perakaunan Antarabangsa
972.	International Accounting Standards Committee Foundation	Yayasan Jawatankuasa Piawaian Perakaunan Antarabangsa
973.	International Federation of Accountants	Persekutuan Akauntan Antarabangsa
974.	International Financial Reporting Interpretations Committee	Jawatankuasa Interpretasi Pelaporan Perakaunan Antarabangsa
975.	International Financial Reporting Standards	Piawaian Pelaporan Kewangan Antarabangsa

	English Terminology	Bahasa Malaysia Terminology
976.	Intraday credit facility	Kemudahan kredit intrahari
977.	Intragroup	Dalam kumpulan
978.	Intragroup monetary item	Item monetari dalam kumpulan
979.	Intragroup payment arrangement	Pengaturan pembayaran dalam kumpulan
980.	Intragroup transaction	Urus niaga antara kumpulan
981.	Intrinsic value	Nilai intrinsik
982.	Introduction of the Euro	Pengenalan kepada Euro
983.	Inventories	Inventori
984.	Inverse floating interest rate	Kadar faedah songsang terapung
985.	Investee	Penerima pelaburan
986.	Investing activities	Aktiviti pelaburan
987.	Investment	Pelaburan
988.	Investment contract	Kontrak pelaburan
989.	Investment Entities	Entiti Pelaburan
990.	Investment entity	Entiti pelaburan
991.	Investment grade	Gred pelaburan
992.	Investment performance	Prestasi pelaburan
993.	Investment Property	Harta Pelaburan
994.	Investment retained	Pelaburan tertahan
995.	Investment tax credits	Kredit cukai pelaburan
996.	Investment-linked insurance funds	Dana insurans berkaitan pelaburan
997.	Investment-related services	Khidmat berkaitan pelaburan
998.	Investments in Associates	Pelaburan dalam Syarikat Bersekutu
999.	Investments in Associates and Joint Ventures	Pelaburan dalam Syarikat Bersekutu dan Usaha Sama
1000	Investor	Pelabur
1001	Investor in a joint venture	Pelabur dalam Usaha Sama
1002	Investor-owned entity	Entiti dimiliki pelabur
1003	Involuntary liquidation	Pembubaran paksaan
1004	Irrevocable commitments	Komitmen tidak boleh batal
1005	Issued capital	Modal diterbitkan
1006	Issued shares	Saham diterbitkan
1007	Issuing entity	Entiti pengeluar
1008	Item	Item

	English Terminology	Bahasa Malaysia Terminology
1009	Item by item basis	Asas butiran demi butiran
1010	Item of inventory	Item inventori
1011	Joint arrangement	Pengaturan bersama
1012	Joint Arrangements	Pengaturan Bersama
1013	Joint asset	Aset bersama
1014	Joint control	Kawalan bersama
1015	Joint operation	Pengendalian bersama
1016	Joint operator	Pengendali bersama
1017	Joint venture	Usaha sama
1018	Joint venturer	Pengusaha niaga bersama
1019	Joint Working Group	Kumpulan Kerja Bersama
1020	Jointly Controlled Entities— Non-Monetary Contributions by Venturers	Entiti Terkawal Bersama - Sumbangan Bukan Monetari oleh Pengusaha niaga
1021	Jointly controlled entity	Entiti terkawal bersama
1022	Judgement	Penghakiman
1023	Jurisdiction	Bidang kuasa
1024	Key management compensation	Pampasan anggota-anggota pengurusan utama
1025	Key management personnel	Personel pengurusan utama
1026	Land held for property development	Tanah dipegang untuk pembangunan hartanah
1027	Larger financial asset	Aset kewangan yang lebih besar
1028	Layer component	Komponen lapisan
1029	Learning curve	Keluk pembelajaran
1030	Lease	Pajakan
1031	Lease term	Tempoh pajakan
1032	Leaseback	Pajakan balik
1033	Leased assets	Aset pajakan
1034	Leasehold interest	Kepentingan pegangan pajak
1035	Leases	Pajakan
1036	Legal entity	Entiti sah
1037	Legal merger	Penggabungan sah
1038	Legal obligation	Kewajipan undang-undang
1039	Legal parent	Induk sah
1040	Legal release	Pelepasan yang sah di sisi undang-undang
1041	Legal rights	Hak di sisi undang-undang

	English Terminology	Bahasa Malaysia Terminology
1042	Legal subsidiary	Anak syarikat sah
1043	Legally enforceable right	Hak boleh kuatkuasa di sisi undang-undang
1044	Legislative requirement	Keperluan perundangan
1045	Lender	Pemberi pinjaman
1046	Lessee	Penerima pajak
1047	Lessee's incremental borrowing rate of interest	Kadar faedah pinjaman tambahan penerima pajak
1048	Lessor	Pemberi pajak
1049	Letters of credit	Surat kredit
1050	Level 1 inputs	Input aras 1
1051	Level 2 inputs	Input aras 2
1052	Level 3 inputs	Input aras 3
1053	Level of serviceability	Tahap boleh khidmat
1054	Leverage	Keumpulan
1055	Leveraged written option	Opsyen bertulis berkeumpulan
1056	Levies	Levi
1057	Levy	Levi
1058	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
1059	Liabilities assumed	Liabiliti yang diambil alih
1060	Liability	Liabiliti
1061	Liability adequacy test	Ujian kecukupan liabiliti
1062	Liability component	Komponen liabiliti
1063	Liability issue	Isu liabiliti
1064	Licence fee	Fi lesen
1065	Licensing agreement	Perjanjian pelesenan
1066	Life-contingent annuity	Anuiti kontinjen hidup
1067	Life-of-mine assets	Aset hayat lombong
1068	Lifetime expected credit losses	Kerugian kredit dijangka sepanjang hayat
1069	LIFO (Last-in, first-out)	LIFO (Masuk kemudian, keluar dulu)
1070	Like transactions and events in similar circumstances	Urus niaga dan peristiwa dalam keadaan yang sama

	English Terminology	Bahasa Malaysia Terminology
1071	Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters	Pengecualian Terhadap bagi Penerima Pakai Pertama Kali dari Pendedahan Perbandingan IFRS 7
1072	Line item	Butiran
1073	Line of business	Bidang perniagaan
1074	Liquid assets	Aset cair
1075	Liquidity	Kecairan
1076	Liquidity presentation	Pembentangan kecairan
1077	Liquidity risk	Risiko kecairan
1078	Litigation risk	Risiko litigasi
1079	Litigation settlements	Penyelesaian litigasi
1080	Loan	Pinjaman
1081	Loan asset	Aset pinjaman
1082	Loan commitment	Komitmen pinjaman
1083	Loan sub-participation	Pinjaman penyertaan separa
1084	Loan-by-loan basis	Asas pinjaman demi pinjaman
1085	Loans and receivables	Pinjaman dan belum terima
1086	Loans payable	Pinjaman belum bayar
1087	Loans payable in default	Pinjaman belum bayar dimungkir
1088	Long-term employee benefits	Manfaat pekerja jangka panjang
1089	Long-term investment	Pelaburan jangka panjang
1090	Look through	Pandangan menyeluruh/melihat dengan mendalam
1091	Look through approach	Pendekatan pandangan menyeluruh
1092	Loss allowance for expected credit losses	Elaun kerugian untuk kerugian kredit dijangka
1093	Loss event	Peristiwa kerugian
1094	Loss of control	Hilang kawalan
1095	Loss per share	Rugi sesaham
1096	Loss recognition test	Ujian pengiktirafan kerugian
1097	Loss sharing arrangement	Pengaturan perkongsian rugi
1098	Losses	Kerugian
1099	Lower level parent	Induk tahap rendah
1100	Macro hedging	Perlindungan nilai makro

	English Terminology	Bahasa Malaysia Terminology
1101	Majority interest	Keperluan majoriti
1102	Managed on a contractual yield basis	Diurus berasaskan kadar hasil berkontrak
1103	Management	Pengurusan
1104	Management approach	Pendekatan pengurusan
1105	Management commentary	Ulasan pengurusan
1106	Management intentions	Niat pengurusan
1107	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 dan Pendedahan Peralihan (Pindaan kepada IFRS 9 (2009), IFRS 9 (2010) dan IFRS 7)
1108	Margin	Margin
1109	Market approach	Pendekatan pasaran
1110	Market condition	Keadaan pasaran
1111	Market participants	Peserta pasaran
1112	Market price	Harga pasaran
1113	Market rate of interest	Kadar faedah pasaran
1114	Market risk	Risiko pasaran
1115	Market value	Nilai pasaran
1116	Marketable	Boleh pasar
1117	Market-corroborated inputs	Input yang disahkan oleh pasaran
1118	Marketing-related intangible assets	Aset tak ketara berkaitan pemasaran
1119	Mask works	Kerja lindung
1120	Master netting arrangement	Pengaturan penyelesaian induk
1121	Master-feeder structure	Struktur penyumbang induk
1122	Matching of costs with revenues	Pemadanan kos dengan hasil
1123	Material	Material
1124	Material adjustments	Pelarasan material
1125	Material errors	Kesilapan material
1126	Material omissions	Ketinggalan material
1127	Materiality	Kematanan
1128	Matrix form of organisation	Organisasi berbentuk matriks
1129	Maturity	Kematangan
1130	Maturity value	Nilai kematangan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1131	Measured at fair value through other comprehensive income	Diukur pada nilai saksama melalui pendapatan komprehensif lain
1132	Measurement	Pengukuran
1133	Measurement bases	Asas pengukuran
1134	Measurement date	Tarikh pengukuran
1135	Measurement of change	Pengukuran perubahan
1136	Measurement or recognition inconsistency	Ketaktekalan pengukuran atau pengiktirafan
1137	Measuring interim income tax expense	Mengukur belanja cukai pendapatan interim
1138	Measuring progress	Mengukur kemajuan
1139	Members' shares	Saham ahli
1140	Members' Shares in Co-operative Entities and Similar Instruments	Saham Ahli dalam Entiti Koperasi dan Instrumen Serupa
1141	Membership fees	Fi / Yuran keahlian
1142	Merchandise	Barang niaga / dagangan
1143	Merger	Penggabungan
1144	Method of accounting	Kaedah perakaunan
1145	Mid-market price	Harga pertengahan pasaran
1146	Mine waste materials ('overburden')	Bahan sisa lombong ('tanah beban')
1147	Minerals and mineral products	Mineral dan produk mineral
1148	Minimum funding contributions	Sumbangan pendanaan minimum
1149	Minimum funding requirement	Keperluan pendanaan minimum
1150	Minimum lease payments	Bayaran pajakan minimum
1151	Minority interest	Kepentingan minoriti
1152	Mismatch	Ketakpadanan
1153	Misstatement	Salah nyata
1154	Mitigating device	Peranti pelega/peringatan
1155	Mixed attribute approach	Pendekatan ciri-ciri bercampur
1156	Modification gain or loss	Laba atau rugi pengubahsuaian
1157	Monetary asset	Aset monetari
1158	Monetary items	Item monetari

	English Terminology	Bahasa Malaysia Terminology
1159	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)
1160	Monitor compliance	Memantau pematuhan
1161	Mortality risk	Risiko kematian
1162	Most advantageous market	Pasaran paling menguntungkan
1163	Multi-employer (benefit) plans	Pelan (manfaat) pelbagai majikan
1164	Multi-employer plans (for an employee benefit plan)	Pelan pelbagai majikan (untuk pelan manfaat pekerja)
1165	Multiple arrangements	Pengaturan berbilang
1166	Multiple embedded derivatives	Derivatif terbenam pelbagai
1167	Mutual cooperative entity	Entiti koperasi bersama
1168	Mutual entity	Entiti bersama
1169	Mutual fund	Dana bersama
1170	Mutual insurance company	Syarikat insurans bersama
1171	National requirements	Keperluan nasional/kebangsaan
1172	Nature of expense method	Jenis kaedah belanja
1173	Negative benefit	Manfaat negatif
1174	Negative goodwill	Muhibah negatif
1175	Net assets	Aset bersih
1176	Net assets available for benefits	Aset bersih tersedia untuk manfaat
1177	Net basis	Basis bersih
1178	Net cash-settled option	Opsyen penyelesaian secara tunai bersih
1179	Net disposal proceeds	Penerimaan pelupusan bersih
1180	Net exchange differences	Perbezaan pertukaran bersih
1181	Net finance (cost)/income associates	(Kos)/Pendapatan pembiayaan bersih syarikat-syarikat bersekutu
1182	Net identifiable assets	Aset kenal pasti bersih
1183	Net income	Pendapatan bersih

	English Terminology	Bahasa Malaysia Terminology
1184	Net interest on the net defined benefit liability (asset)	Faedah bersih ke atas liabiliti manfaat ditentukan bersih (aset)
1185	Net investment hedge	Lindung nilai pelaburan bersih
1186	Net investment in a foreign operation	alam kendalian asing
1187	Net investment in a lease	Pelaburan bersih dalam sesuatu pajakan
1188	Net loss	Rugi bersih
1189	Net monetary position	Kedudukan monetari bersih
1190	Net movement	Pergerakan bersih
1191	Net position	Kedudukan bersih
1192	Net profit	Untung bersih
1193	Net profit or loss [for the period]	Untung bersih atau rugi bersih [bagi tempoh]
1194	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
1195	Net realisable value	Nilai boleh realis bersih
1196	Net selling price	Harga jualan bersih
1197	Net settlement = Settle net	Penyelesaian bersih = Selesai bersih
1198	Neutrality	Kekecualian
1199	Newly acquired asset	Aset baru diperoleh
1200	Next most senior parent	Induk kanan terdekat
1201	Nil net position	Kedudukan bersih sifar
1202	Non-adjusting event after the reporting period	Peristiwa tak perlu pelarasan selepas tempoh pelaporan
1203	Non-bank financial service firm	Firma perkhidmatan kewangan bukan bank
1204	Non-cancellable lease	Pajakan tidak boleh batal
1205	Non-cash assets	Aset bukan tunai
1206	Non-cash collateral	Cagaran bukan tunai
1207	Non-cash items	Item bukan tunai
1208	Non-cash transactions	Urus niaga bukan tunai
1209	Non-controlling interest	Kepentingan tak mengawal

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1210	Non-coterminous year-ends	Tahun berakhir yang tidak sama
1211	Non-current assets	Aset bukan semasa
1212	Non-current assets (or disposal groups) as held for distribution to owners	Aset bukan semasa (atau kumpulan penyingkiran) yang dipegang untuk diedarkan kepada pemilik
1213	Non-current Assets Held for Sale and Discontinued Operations	Aset Bukan Semasa Dipegang untuk Jualan dan Penamatan Kendalian
1214	Non-current liabilities	Liabiliti bukan semasa
1215	Non-depreciable assets	Aset tak boleh susut nilai
1216	Non-derivative	Bukan derivatif
1217	Non-derivative contract	Kontrak bukan derivatif
1218	Non-discretionary	Tanpa budi bicara
1219	Non-discretionary employee profit-sharing plan	Pelan perkongsian untung pekerja tanpa budi bicara
1220	Non-financial assets	Aset bukan kewangan
1221	Non-financial collateral	Cagaran bukan kewangan
1222	Non-investment entity parent	Entiti induk bukan pelaburan
1223	Non-linearities	Bukan kelinearan
1224	Non-marketable securities	Sekuriti yang tidak boleh pasaran
1225	Non-monetary asset	Aset bukan monetari
1226	Non-monetary government grants	Geran kerajaan bukan monetari
1227	Non-owner changes in equity	Perubahan bukan pemilik dalam ekuiti
1228	Non-performance risk	Risiko bukan prestasi
1229	Non-public entities	Entiti bukan awam
1230	Non-puttable ordinary shares	Saham biasa tak boleh dijual
1231	Non-reciprocal distributions of assets	Pengagihan aset tidak bertimbal balik
1232	Non-redeemable	Tak boleh tebus
1233	Non-refundable purchase taxes	Cukai belian tanpa pulangan balik
1234	Normal capacity of production facilities	Kapasiti biasa kemudahan pengeluaran
1235	Notes	Nota

	English Terminology	Bahasa Malaysia Terminology
1236	Notes (receivable/payable)	Nota (belum terima/belum bayar)
1237	Not-for-profit organizations	Organisasi bukan untung
1238	Notional amount	Amaun nosional
1239	Novation	Novasi
1240	Novation of Derivatives and Continuation of Hedge Accounting	Novasi Derivatif dan Penyambungan Perakaunan Lindung Nilai
1241	Objective	Objektif
1242	Obligating event	Peristiwa berobligasi
1243	Obligation	Obligasi
1244	Obligations for removal and restoration	Obligasi untuk penyingkiran dan pemulihan
1245	Observable (benchmark) interest rate	Kadar faedah (ukur rujuk) yang boleh diperhatikan
1246	Observable inputs	Input yang dapat diperhatikan
1247	Observable markets	Pasaran yang dapat diperhatikan
1248	Observed (benchmark) interest rate	Kadar faedah (ukur rujuk) yang diperhatikan
1249	Observed market price	Harga pasaran yang diperhatikan
1250	Obsolescence	Keusangan
1251	Obtaining or losing control	Memperoleh atau kehilangan kawalan
1252	Off balance sheet vehicles	Pembawa luar kunci kira-kira
1253	Offer price	Harga tawaran
1254	Offering memorandum	Memorandum tawaran
1255	Offset	Ofset
1256	Offsetting	Mengofset
1257	Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)	Mengofset Aset Kewangan dan Liabiliti Kewangan (Pindaan kepada IAS 32)
1258	Onerous contract	Kontrak membebankan
1259	Onerous minimum funding requirements	Keperluan pendanaan minimum yang membebankan
1260	One-step approach	Pendekatan satu langkah
1261	One-way reclassification	Klasifikasi semula satu hala
1262	Ongoing access	Akses berterusan

	English Terminology	Bahasa Malaysia Terminology
1263	Opening balance	Baki mula
1264	Opening IFRS statement of financial position	Pembukaan penyata kedudukan kewangan IFRS
1265	Operating activities	Aktiviti kendalian
1266	Operating cycle	Kitaran kendalian
1267	Operating decisions	Keputusan kendalian
1268	Operating lease	Pajakan operasi / pajakan kendalian
1269	Operating Leases— Incentives	Pajakan Operasi - Insentif
1270	Operating Segments	Segmen Kendalian
1271	Operator	Pengendali
1272	Option	Opsyen
1273	Option contract	Kontrak opsiyen
1274	Option pricing model	Model penentuan harga opsiyen
1275	Options, warrants and their equivalents	Opsyen, waran dan setara dengannya
1276	Orderly transaction	Urus niaga teratur
1277	Ordinary activities	Aktiviti biasa
1278	Ordinary course of business	Perjalanan biasa urusan
1279	Ordinary equity holders	Pemegang ekuiti biasa
1280	Ordinary share	Saham biasa
1281	Ore body	Kelompok bijih
1282	Original asset	Aset asal
1283	Original cost	Kos asal
1284	Originated loan approach	Pendekatan pinjaman asal
1285	Originated loans and receivables	Pinjaman dan belum terima asal
1286	Origination and reversal of temporary differences	Pengasalan dan penarikbalikan perbezaan sementara
1287	Origination costs	Kos pengasalan
1288	Originator of the financial asset	Pemegang asal aset kewangan
1289	Other components of equity	Komponen ekuiti yang lain
1290	Other comprehensive income	Pendapatan komprehensif lain
1291	Other long-term employee benefits	Manfaat pekerja jangka panjang yang lain

	English Terminology	Bahasa Malaysia Terminology
1292	Other price risk	Risiko harga yang lain
1293	Out of the money	Tanpa wang
1294	Output methods	Kaedah keluaran
1295	Outreach programme	Program jangkauan luar
1296	Outright sale	Jualan terus
1297	Outsourcing arrangements	Pengaturan penyumberluaran
1298	Outsourcing provider	Pembekal penyumberluaran
1299	Over time	Dari masa ke masa
1300	Overheads	Overhed
1301	Over-the-counter market	Pasaran atas kaunter
1302	Own credit risk	Risiko kredit sendiri
1303	Owner	Pemilik
1304	Owner changes in equity	Perubahan pemilik dalam ekuiti
1305	Owner-occupied property	Harta huni sendiri
1306	Owners	Pemilik-pemilik
1307	Owners' equity	Ekuiti pemilik
1308	Ownership interest	Kepentingan pemilikan
1309	Paid in capital	Modal dibayar
1310	Parent	Induk
1311	Parent-subsidiary relationship	Perhubungan induk-anak syarikat
1312	Partial disposal	Pelupusan separa
1313	Partially-owned subsidiary	Anak syarikat separa pemilikan
1314	Participants [in a pension plan]	Ahli-ahli [dalam pelan pencen]
1315	Participating equity instruments	Instrumen ekuiti sertaan
1316	Party to a joint arrangement	Pihak dalam pengaturan bersama
1317	Pass-through arrangement	Pengaturan serah-semua
1318	Past business combination	Kombinasi perniagaan yang lampau
1319	Past due	Lampau tempoh
1320	Past event	Peristiwa lampau
1321	Past service cost	Kos perkhidmatan lampau
1322	Payables	Belum bayar
1323	Pension	Pencen
1324	Pension liability	Liabiliti pencen

	English Terminology	Bahasa Malaysia Terminology
1325	Pension scheme	Skim pencen
1326	Percentage of completion method	Kaedah peratusan siap
1327	Performance	Prestasi
1328	Performance conditions	Keadaan prestasi
1329	Performance obligation	Obligasi pelaksanaan
1330	Period of service	Tempoh perkhidmatan
1331	Period-certain annuity	Anuiti tempoh pasti
1332	Period-specific effects	Kesan tempoh spesifik
1333	Perpetual debt instruments	Instrumen hutang kekal
1334	Persistency bonus	Bonus ketegaran
1335	Personnel	Personel
1336	Phantom shares	Saham bayangan
1337	Physical capital	Modal fizikal
1338	Plan assets (of an employee benefit plan)	Aset pelan (pelan manfaat pekerja)
1339	Plan commitment date	Tarikh komitmen pelan
1340	Plan to sell the controlling interest in a subsidiary	Pelan untuk menjual kepentingan kawalan dalam anak syarikat
1341	Pledged as collateral	Ikrar sebagai sandaran
1342	Policyholder	Pemegang polisi
1343	Pooling of interest method	Kaedah pengumpulan kepentingan bersama
1344	Portfolio	Portfolio
1345	Portfolio Hedge of Interest Rate Risk	Lindung nilai portfolio risiko kadar faedah
1346	Portfolio transfer	Pindahan portfolio
1347	Post-acquisition retained earnings	Perolehan tertahan pasca pemerolehan
1348	Post-employment benefit plans	Pelan manfaat pasca-pekerjaan
1349	Post-employment benefits	Manfaat pasca-pekerjaan
1350	Post-tax profit or loss	Untung atau rugi selepas cukai
1351	Post-vesting transfer restriction	Sekatan pindahan pasca-letak hak
1352	Potential ordinary share	Saham biasa berpotensi
1353	Potential voting rights	Hak mengundi berpotensi
1354	Power	Kuasa

	English Terminology	Bahasa Malaysia Terminology
1355	Practical ability to sell the asset	Kebolehan praktikal untuk menjual aset
1356	Pre-combination	Pra-gabungan
1357	Predecessor stripping asset	Aset pelucutan pendahulu
1358	Preface to International Financial Reporting Interpretations Committee	Prakata kepada Jawatankuasa Interpretasi Pelaporan Kewangan Antarabangsa
1359	Preface to International Financial Reporting Standards	Prakata kepada Piawai Pelaporan Kewangan Antarabangsa
1360	Preference dividend	Dividen keutamaan
1361	Preference share	Saham keutamaan
1362	Premium	Premium
1363	Preparation and Presentation of Financial Statements	Penyediaan dan Pembentangan Penyata Kewangan
1364	Preparers	Penyedia-penyedia
1365	Prepayment risk	Risiko pembayaran dahulu
1366	Prepayments	Bayaran terdahulu
1367	Prepayments of a Minimum Funding Requirement	Prabayar Keperluan Pendanaan Minimum
1368	Prepayments of future contributions	Bayaran terdahulu untuk sumbangan masa hadapan
1369	Present obligation	Obligasi kini
1370	Present value	Nilai kini
1371	Present value of a defined benefit obligation	Nilai kini obligasi manfaat ditentukan
1372	Presentation	Pembentangan
1373	Presentation currency	Mata wang pembentangan
1374	Presentation of Financial Statements	Pembentangan penyata kewangan
1375	Presentation of Items of Other Comprehensive Income	Pembentangan Item dalam Pendapatan Komprehensif Lain
1376	Previous GAAP	GAAP sebelum ini
1377	Price earnings ratios	Nisbah harga perolehan
1378	Price index	Indeks harga
1379	Price risk	Risiko harga
1380	Pricing framework	Rangka kerja penentuan harga

	English Terminology	Bahasa Malaysia Terminology
1381	Primary Basis of Accounting	Asas utama perakaunan
1382	Primary economic environment	Persekitaran ekonomi utama
1383	Primary financial instruments	Instrumen kewangan utama
1384	Primary objective	Objektif utama
1385	Primary reporting format	Format pelaporan utama
1386	Principal	Prinsipal
1387	Principal amount	Amaun pokok / prinsipal
1388	Principal market	Pasaran utama
1389	Principal-and-interest bifurcation approach	Pendekatan dwicabang prinsipal dan faedah
1390	Principal-only strip	Strip pokok sahaja
1391	Principles-based approach	Pendekatan berasaskan prinsip
1392	Prior period error	Kesilapan tempoh terdahulu
1393	Private entity	Entiti persendirian
1394	Privatisation	Penswastaan
1395	Pro forma	Proforma
1396	Pro rata basis	Asas pro rata
1397	Pro rata share of the net assets	Bahagian pro rata aset bersih
1398	Probability recognition criterion	Kriteria pengiktirafan kebarangkalian
1399	Probable	Kebarangkalian
1400	Probable maximum loss	Kebarangkalian kerugian maksimum
1401	Product warranty obligations	Obligasi waranti produk
1402	Production overheads	Overhed pengeluaran
1403	Production process	Proses pengeluaran
1404	Production stripping costs	Kos pelucutan pengeluaran
1405	Profit	Untung
1406	Profit after tax	Untung selepas cukai
1407	Profit before tax	Untung sebelum cukai
1408	Profit equalisation reserve	Rizab penyamaan keuntungan
1409	Profit or loss	Untung atau rugi
1410	Profit sharing	Perkongsian untung
1411	Progress	Kemajuan
1412	Progress billing	Bil peringkat siap
1413	Progress payment	Bayaran mengikut kemajuan

	English Terminology	Bahasa Malaysia Terminology
1414	Prohibitions	Larangan
1415	Projected unit credit method	Unjuran kaedah kredit unit
1416	Property interest	Kepentingan harta tanah
1417	Property revaluation	Penilaian semula harta tanah
1418	Property, Plant and Equipment	Harta Tanah, Loji dan Peralatan
1419	Property, Plant and Equipment - Compensation for the Impairment or Loss of Items	Harta Tanah, Loji dan Peralatan - Pampasan bagi Rosot/nilai atau Pampasan bagi Kehilangan Item
1420	Property, Plant and Equipment - Major Inspection or Overhaul Costs	Harta Tanah, Loji dan Peralatan - Pemeriksaan Besar atau Kos Membaik pulih
1421	Proportionate consolidation	Penyatuan berkadar
1422	Proportionate interest	Kepentingan berkadar
1423	Proposed improvements	Cadangan penambahbaikan
1424	Prospective application	Aplikasi prospektif
1425	Protective rights	Hak perlindungan
1426	Provision	Peruntukan
1427	Provisional value	Nilai sementara
1428	Provisions, Contingent Liabilities and Contingent Assets	Peruntukan, Liabiliti Luar Jangka dan Aset Luar Jangka
1429	Proxy	Proksi
1430	Proxy hedging	Lindung nilai proksi
1431	Prudence	Penghematan
1432	Prudential supervisors	Penyelia berhemah
1433	Public accountability	Kebertanggungjawaban awam
1434	Public entity	Entiti awam
1435	Public sector	Sektor awam
1436	Public securities markets	Pasaran-pasaran sekuriti awam
1437	Publicly quoted entity	Entiti yang disebut secara awam
1438	Publish What You Pay campaign	Kempen Siar Apa yang Dibayar
1439	Published price	Harga tersiar
1440	Purchase consideration	Pertimbangan belian
1441	Purchase method	Kaedah belian

	English Terminology	Bahasa Malaysia Terminology
1442	Purchase price	Harga belian
1443	Purchased option hedging instrument	Instrumen lindung nilai opsyen yang dibeli
1444	Purchased options	Opsyen dibeli
1445	Purchased or originated credit-impaired financial asset	Aset kewangan kredit terjejas dibeli atau asal
1446	Put option	Opsyen jual
1447	Puttable	Boleh dijual
1448	Puttable Financial Instruments and Obligations Arising on Liquidation	Instrumen Kewangan Boleh Dijual dan Obligasi yang Timbul daripada Pembubaran
1449	Puttable instrument	Instrumen boleh dijual
1450	Qualify for recognition/derecognition	Layak untuk pengiktirafan/penyahiktirafan
1451	Qualifying asset	Aset layak
1452	Qualifying insurance policy	Polisi insurans layak
1453	Qualitative characteristics	Ciri-ciri kualitatif
1454	Quantitative disclosures	Pendedahan kuantitatif
1455	Quantitative thresholds	Ambang kuantitatif
1456	Quoted equity instrument	Instrumen ekuiti disebut
1457	Quoted market price	Harga pasaran disebut
1458	Rate regulation	Pengawalseliaan kadar
1459	Rate regulator	Pengawalselia kadar
1460	Rated and unrated credit exposures	Pendedahan kredit kadar dan tak berkadar
1461	Rate-regulated activities	Aktiviti kawal selia kadar
1462	Rate-regulatory schemes	Skim kawal selia kadar
1463	Rate-setting process	Proses penetapan kadar
1464	Ratio of ore to waste	Nisbah bijih kepada sisa
1465	Reacquired rights	Hak-hak yang diperoleh semula
1466	Reacquisition provision	Peruntukan perolehan semula
1467	Readily obtainable assets	Aset sedia didapati
1468	Realisable value	Nilai boleh direalisasikan
1469	Realised profit	Untung terealisasi
1470	Reasonable estimate	Anggaran munasabah
1471	Reasonably possible	Mungkin munasabah
1472	Reassessment	Pentaksiran semula

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1473	Reassessment of Embedded Derivatives	Pentaksiran semula Derivatif Terbenam
1474	Rebalancing	Pengimbangan semula
1475	Rebates	Rebat
1476	Rebuttable presumption	Anggapan boleh dipatahkan
1477	Receivables	Belum terima
1478	Receivables gross up adjustment	Pelarasan kira kasar belum terima
1479	Receivables written off as uncollectible	Belum terima dihapus kira sebagai tidak boleh dipungut semula
1480	Reclassification adjustments	Pelarasan klasifikasi semula
1481	Reclassification date	Tarikh klasifikasi semula
1482	Recognised financial instruments	Instrumen kewangan yang diiktiraf
1483	Recognition	Pengiktirafan
1484	Recognition as an expense	Pengiktirafan sebagai belanja
1485	Recognition criteria	Kriteria pengiktirafan
1486	Reconciliation	Penyesuaian
1487	Recourse loan	Pinjaman berbantuan
1488	Recoverability	Kebolehpulihan
1489	Recoverable	Boleh pulih
1490	Recoverable amount	Amaun boleh pulih
1491	Recoverable Amount Disclosures for Non-Financial Assets	Pendedahan Amaun Boleh Pulih untuk Aset Bukan Kewangan
1492	Recycling	Kitar semula
1493	Redemption	Penebusan
1494	Redemption amount	Amaun penebusan
1495	Redemption price	Harga penebusan
1496	Redemption prohibition	Larangan penebusan
1497	Refinancing	Pembiayaan semula
1498	Reformatted	Diformat semula
1499	Refund or a reduction in future contributions	Bayar balik atau pengurangan dalam sumbangan masa hadapan
1500	Regular way purchase or sale	Jualan atau belian cara biasa
1501	Regulator	Pengawal selia

	English Terminology	Bahasa Malaysia Terminology
1502	Regulatory assets	Aset kawal selia
1503	Regulatory deferral account balance	Baki akaun penundaan kawal selia
1504	Regulatory liabilities	Liabiliti kawal selia
1505	Rehabilitate-operate-transfer	Pulih-kendali-alih
1506	Reimbursement	Pembayaran ganti
1507	Reinsurance assets	Aset diinsurans semula
1508	Reinsurance contract	Kontrak insurans semula
1509	Reinsurer	Penanggung insurans semula
1510	Reinvestment of dividends	Dividen yang dilabur semula
1511	Related parties	Pihak-pihak berkaitan
1512	Related Party Disclosures	Pendedahan pihak berkaitan
1513	Related party transaction	Urus niaga pihak berkaitan
1514	Relevance	Kaitan
1515	Relevant activities	Aktiviti berkaitan
1516	Reliability	Kebolehpercayaan
1517	Reliability exception	Pengecualian kebolehpercayaan
1518	Reliable	Boleh percaya
1519	Reliable measurement test	Ujian pengukuran boleh percaya
1520	Reload feature	Ciri isian semula
1521	Reload option	Opsyen isi semula
1522	Remeasurement	Pengukuran semula
1523	Remeasurements of the net defined benefit liability (asset)	Pengukuran semula liabiliti manfaat ditentukan bersih (aset)
1524	Removal of accounts provision	Penyingkiran peruntukan akaun
1525	Removal rights	Hak menyingkir
1526	Rendering of Services	Pemberian khidmat
1527	Renewal rights	Hak-hak pembaharuan
1528	Reorganisations	Pengorganisasian semula
1529	Repackaging	Pembungkusan semula
1530	Repairs and maintenance	Pembaikan dan penyelenggaraan
1531	Repayment	Pembayaran balik
1532	Replacement award	Anugerah penggantian

	English Terminology	Bahasa Malaysia Terminology
1533	Replacement cost of an asset	Kos penggantian bagi sesebuah aset
1534	Repledge	Sandaran semula
1535	Reportable segment	Segmen boleh dilapor
1536	Reporting currency	Mata wang pelapor
1537	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
1538	Reporting Currency – Translation from Measurement Currency to Presentation Currency	Mata Wang Pelapor - Terjemahan daripada Mata Wang Pengukuran kepada Mata Wang Pembentangan
1539	Reporting date	Tarikh pelaporan
1540	Reporting enterprise	Perusahaan yang melapor
1541	Reporting entity	Entiti pelaporan
1542	Reporting package	Pakej pelaporan
1543	Reporting period	Tempoh pelaporan
1544	Representational faithfulness	Ketepatan pemaparan
1545	Repurchase agreement	Perjanjian belian semula
1546	Repurchase transactions	Urus niaga beli semula
1547	Reputational risk	Risiko reputasi
1548	Request for views	Permohonan pandangan
1549	Research	Penyelidikan
1550	Reserve	Rizab
1551	Residual approach	Pendekatan sisa
1552	Residual cost	Kos sisa
1553	Residual interest	Faedah sisa
1554	Residual value	Nilai sisa
1555	Resolution of the IASB— Withdrawal of IAS 15 by the Board	Resolusi IASB – Penarikan IAS 15 oleh Lembaga
1556	Restatement	Penyataan semula
1557	Restricted shares	Saham terhad
1558	Restructuring	Penyusunan semula
1559	Restructuring provision	Peruntukan penyusunan semula
1560	Result	Keputusan

	English Terminology	Bahasa Malaysia Terminology
1561	Retail method	Kaedah runcit
1562	Retail store chain	Rantian kedai runcit
1563	Retained earnings	Perolehan tertahan
1564	Retained profit	Untung tertahan
1565	Retirement benefit plans	Pelan manfaat persaraan
1566	Retroactive classification	Klasifikasi retroaktif
1567	Retrospective application	Aplikasi retrospektif
1568	Retrospective restatement	Penyataan semula retrospektif
1569	Return on investment	Pulangan pelaburan
1570	Return on plan assets (of an employee benefit plan)	Pulangan pelan aset (dari pelan manfaat pekerja)
1571	Returns	Pulangan
1572	Revaluation	Penilaian semula
1573	Revaluation reserve	Rizab penilaian semula
1574	Revaluation surplus	Lebihan penilaian semula
1575	Revalued amount of an asset	Amaun nilai semula aset
1576	Revenue	Hasil
1577	Revenue from Contracts with Customers	Hasil daripada Kontrak dengan Pelanggan
1578	Revenue—Barter Transactions Involving Advertising Services	Hasil - Urus Niaga Barter yang Melibatkan Perkhidmatan Pengiklanan
1579	Reversal	Penarikbalikan
1580	Reverse acquisition	Perolehan berbalik
1581	Reverse repurchase agreement	Perjanjian belian semula berbalik
1582	Reverse share split	Pecahan saham berbalik
1583	Revised	Disemak
1584	Revoke a designation	Menolak perlantikan
1585	Rewards associated with a leased asset	Ganjaran berkaitan aset yang dipajak
1586	Right of first refusal	Hak penolakan pertama
1587	Right of set-off	Hak untuk tolak selesai
1588	Right to explore	Hak untuk meneroka
1589	Rights issue	Terbitan hak

	English Terminology	Bahasa Malaysia Terminology
1590	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	Hak atas Kepentingan Berpunca daripada Penamatan, Pemasangan Semula dan Dana Pemulihan Persekitaran
1591	Risk	Risiko
1592	Risk exposure	Pendedahan risiko
1593	Risk of divergence	Risiko pencapahan
1594	Risk premium	Premium risiko
1595	Risk-free interest rate	Kadar faedah bebas risiko
1596	Risks and rewards	Risiko dan ganjaran
1597	Risks and rewards of ownership	Risiko dan ganjaran pemilikan
1598	Risks associated with a leased asset	Risiko berkaitan aset yang dipajak
1599	Roll back	Bentang kira ke tempoh lepas
1600	Roll forward	Bentang kira ke tempoh hadapan
1601	Royalty	Royalti
1602	Sale	Jualan
1603	Sale and leaseback transaction	Urus niaga jualan dan pajak semula
1604	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Penjualan atau Sumbangan Aset di antara Pelabur dan Syarikat Bersekutu atau Usaha Sama
1605	Scope	Skop
1606	Scope of IFRS 2	Skop IFRS 2
1607	Secondary segment information	Maklumat segmen sekunder
1608	Securities	Sekuriti
1609	Securitisation	Pensekuritian
1610	Segment	Segmen
1611	Segment assets	Aset segmen
1612	Segment expense	Belanja segmen
1613	Segment manager	Pengurus segmen
1614	Segment profit or loss	Untung atau rugi segmen
1615	Segment Reporting	Pelaporan Segmen
1616	Segment revenue	Hasil segmen

	English Terminology	Bahasa Malaysia Terminology
1617	Self-constructed asset	Aset bina sendiri
1618	Self-insurance	Insurans sendiri
1619	Selling price	Harga jualan
1620	Sensitivity analysis	Analisis kepekaan
1621	Separability	Kebolehpisahan
1622	Separability criterion	Kriteria kebolehpisahan
1623	Separable assets	Aset boleh pisah
1624	Separate financial statements	Penyata kewangan berasingan
1625	Separate liability	Liabiliti berasingan
1626	Separate vehicle	Pembawa berasingan
1627	Separately identifiable	Boleh dikenal pasti secara berasingan
1628	Service Concession Arrangement	Pengaturan Konsesi Perkhidmatan
1629	Service cost	Kos perkhidmatan
1630	Service date	Tarikh perkhidmatan
1631	Service mark	Tanda perkhidmatan
1632	Service-type warranties	Waranti jenis khidmat
1633	Servicing asset	Aset pelayanan
1634	Servicing costs	Kos pelayanan
1635	Servicing liabilities	Liabiliti pelayanan
1636	Servicing liability	Liabiliti pelayanan
1637	Servicing rights	Hak pelayanan
1638	Set of financial statements	Set penyata kewangan
1639	Set-off, legal right of	Tolak selesai, hak di sisi undang-undang
1640	Settle net = Net settlement	Selesai bersih = Penyelesaian bersih
1641	Settle on a net basis	Selesai pada asas bersih
1642	Settlement	Penyelesaian
1643	Settlement (of employee benefit obligations)	Penyelesaian (obligasi manfaat pekerja)
1644	Settlement date	Tarikh penyelesaian
1645	Settlement date accounting	Perakaunan tarikh penyelesaian
1646	Settlement provision	Peruntukan penyelesaian
1647	Settlement value	Nilai penyelesaian
1648	Severally liable	Bertanggungjawab secara berasingan

	English Terminology	Bahasa Malaysia Terminology
1649	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters	Hiperinflasi Teruk dan Penyingkiran Tarikh Tetap untuk Penerima Pakai Pertama Kali
1650	Shadow accounting	Perakaunan bayangan
1651	Share	Saham
1652	Share appreciation rights	Hak ke atas kenaikan harga saham
1653	Share buy-back arrangements	Pengaturan beli balik saham
1654	Share call options	Opsyen jualan saham
1655	Share capital	Modal saham
1656	Share Capital - Reacquired Own Equity Instruments (Treasury Shares)	Modal Saham – Memperoleh Semula Instrumen Ekuiti Sendiri (Saham Perbendaharaan)
1657	Share consolidation	Saham penyatuan
1658	Share option	Opsyen saham
1659	Share option plan	Pelan opsyen saham
1660	Share premium	Premium saham
1661	Share split	Pecahan saham
1662	Share warrant	Waran saham
1663	Share-based Payment	Pembayaran berasaskan saham
1664	Share-based payment arrangement	Pengaturan pembayaran berasaskan saham
1665	Share-based payment awards	Anugerah pembayaran berasaskan saham
1666	Share-based payment transaction	Urus niaga pembayaran berasaskan saham
1667	Shareholder	Pemegang saham
1668	Shareholders' equity	Ekuiti pemegang saham
1669	Short seller	Penjual singkat
1670	Short-term employee benefits	Manfaat pekerja jangka pendek
1671	Significant financing component	Komponen pembiayaan penting / signifikan
1672	Significant influence	Pengaruh penting / signifikan
1673	Significant restrictions	Sekatan penting / signifikan

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1674	Significant subsequent event	Peristiwa penting / signifikan selepas akhir tahun kewangan
1675	Single product enterprise	Perusahaan produk tunggal
1676	Sinking fund	Dana terikat
1677	Social security	Keselamatan sosial
1678	Social security contribution	Caruman keselamatan sosial
1679	Solvency	Kemampuan bayar
1680	Special purpose entity	Entiti tujuan khas
1681	Special Rights Redeemable Preference Share	Saham Keutamaan Boleh Tebus Hak Istimewa
1682	Specific identification of costs	Pengenalpastian kos secara spesifik
1683	Specifically identified cash flows	Aliran tunai spesifik yang dikenal pasti
1684	Speculative grade	Gred spekulatif
1685	Spin-off	Terbitan sampingan / terbit samping
1686	Sponsoring employers	Majikan yang menaja
1687	Spot exchange rate	Kadar tukaran wang semerta
1688	Spot foreign exchange risk	Risiko tukaran asing semerta
1689	Spot rate	Kadar semerta
1690	Stand-alone basis	Asas berdiri sendiri
1691	Stand-alone derivative	Derivatif berdiri sendiri
1692	Stand-alone entity	Entiti berdiri sendiri
1693	Stand-alone selling price	Harga jualan tersendiri
1694	Stand-alone selling price (of a good or service)	Harga jualan tersendiri (barang dan perkhidmatan)
1695	Standard cost method	Kaedah kos piawai
1696	Stand-by credit facilities	Kemudahan kredit tunggu sedia
1697	Standing Interpretation Committee	Jawatankuasa Interpretasi Tetap
1698	Start-up costs	Kos permulaan
1699	State (employee benefit) plan	Pelan (manfaat pekerja) peringkat negeri
1700	State-controlled entities	Entiti dikawal negara/negeri
1701	Stated or implied substantive terms	Terma hakiki tertulis atau tersirat

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1702	Statement of cash flows = Cash flow statement	Penyata aliran tunai
1703	Statement of changes in equity	Penyata perubahan ekuiti
1704	Statement of compliance with IFRSs	Penyata pematuhan dengan IFRS
1705	Statement of comprehensive income	Penyata pendapatan komprehensif
1706	Statement of financial position	Penyata kedudukan kewangan
1707	Statement of income = Income statement	Penyata pendapatan
1708	Statement(s) of profit or loss and other comprehensive income	Penyata untung atau rugi dan pendapatan komprehensif lain
1709	Step-by-step method	Kaedah langkah demi langkah
1710	Stepped interest	Faedah bertingkat
1711	Stewardship of management	Pengawasan pengurusan
1712	Stock exchange listing	Penyenaraian bursa saham
1713	Stop-loss	Kerugian tersukat
1714	Straight debt	Hutang biasa
1715	Straight-line method	Kaedah garis lurus
1716	Stress test	Ujian tekanan
1717	Stripping	Pelucutan
1718	Stripping activity asset	Aset aktiviti pelucutan
1719	Stripping costs	Kos pelucutan
1720	Stripping Costs in the Production Phase of a Surface Mine	Kos Pelucutan dalam Fasa Pengeluaran Lombong Permukaan
1721	Structured entity	Entiti berstruktur
1722	Subsequent gain	Laba berikutan
1723	Subsidiary	Anak syarikat
1724	Subsidies	Subsidi
1725	Substance over form	Mementingkan intipati daripada rupabentuk
1726	Substantively enacted	Sebahagian besarnya telah digubal
1727	Superannuation scheme	Skim persaraan
1728	Superseded versions	Versi yang digantikan

	English Terminology	Bahasa Malaysia Terminology
1729	Supervisory non-management directors	Penyeliaan pengarah bukan pengurusan
1730	Supplier	Pembekal
1731	Supply agreement	Perjanjian penawaran
1732	Surety bonds	Bon tanggungan
1733	Surface mining operations	Operasi perlombongan permukaan
1734	Surplus in the plan	Lebihan dalam pelan
1735	Surrender option	Opsyen serahan
1736	Surrender risk	Risiko serahan
1737	Surrender values	Nilai serahan
1738	Surrogate measure	Ukur ganti
1739	Swap contract	Kontrak swap
1740	Swaption	Pertukaran
1741	Symmetrical approach	Kaedah simetri
1742	Syndication	Pensindiketan
1743	Synthetic instrument	Instrumen tiruan
1744	Tainting	Pencemaran
1745	Take-or-pay contract	Kontrak ambil atau bayar
1746	Tangible asset	Aset ketara
1747	Tangible fixed asset	Aset tetap ketara
1748	Targeted exemptions	Pelepasan yang disasarkan
1749	Tax	Cukai
1750	Tax base	Asas cukai
1751	Tax base of an asset or liability	Asas cukai bagi sesebuah aset atau liabiliti
1752	Tax benefit	Manfaat cukai
1753	Tax effects	Kesan cukai
1754	Tax expense (tax income)	Belanja cukai (cukai pendapatan)
1755	Tax jurisdiction	Bidang kuasa cukai
1756	Tax liability	Liabiliti cukai
1757	Tax purposes	Tujuan cukai
1758	Tax rate	Kadar cukai
1759	Taxable profit (tax loss)	Untung boleh cukai (rugi cukai)
1760	Taxable temporary difference	Perbezaan sementara boleh cukai
1761	Taxation	Pencukaian

	English Terminology	Bahasa Malaysia Terminology
1762	Technical feasibility and commercial viability of extracting a mineral resource	Kebolehlaksanaan teknikal dan daya maju komersil dalam perlombongan sumber mineral
1763	Temporary difference	Perbezaan sementara
1764	Tender offer	Tawaran tender
1765	Termination benefits	Manfaat penamatan
1766	Tests goodwill for impairment	Ujian muhibah untuk rosotnilai
1767	The Effects of Changes in Foreign Exchange Rates	Kesan Perubahan dalam Kadar Pertukaran Asing
1768	The Fair Value Option (Amendments to IAS 39)	Opsyen Nilai Saksama (Pindaan kepada IAS 39)
1769	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	Had dalam Aset Manfaat Ditetapkan, Keperluan Pendanaan Minimum dan Interaksinya
1770	Theoretical ex-rights value per share	Nilai teori luput hak sesaham
1771	Three-category approach	Pendekatan tiga kategori
1772	Through-the-cycle approaches	Pendekatan melalui kitaran
1773	Time value of money	Nilai masa wang
1774	Timeliness	Kekinian
1775	Time-weighting factor	Faktor pemberat waktu
1776	To 'manufacture' gains	Untuk 'menghasilkan' laba
1777	To market individual units 'off plan'	Untuk memasarkan unit individu 'luar pelan'
1778	To outvote the investor	Untuk mengalahkan pelabur melalui bilangan undi
1779	To pool investors' funds	Untuk mengumpul dana pelabur
1780	Top-down test	Ujian atas-bawah
1781	Total comprehensive income	Jumlah pendapatan komprehensif
1782	Total return swap	Swap pulangan menyeluruh
1783	Trade date	Tarikh perdagangan
1784	Trade date accounting	Perakaunan tarikh perdagangan
1785	Trade receivable	Perdagangan belum terima
1786	Trade secret	Rahsia perdagangan

	English Terminology	Bahasa Malaysia Terminology
1787	Trading gains and losses	Labu dan rugi perdagangan
1788	Transaction	Urus niaga
1789	Transaction costs (financial instruments)	Kos urus niaga (instrumen kewangan)
1790	Transaction price	Harga urus niaga
1791	Transaction price (for a contract with a customer)	Harga urus niaga (untuk kontrak dengan pelanggan)
1792	Transfer	Pindahan
1793	Transfer of control	Pemindahan kawalan
1794	Transfer of risks and rewards	Pindahan risiko dan ganjaran
1795	Transferee	Penerima pindahan
1796	Transferor	Pemindah
1797	Transfers of Assets from Customers	Pindahan Aset daripada Pelanggan
1798	Transitional liability (defined benefit plans)	Liabiliti peralihan (pelan manfaat ditentukan)
1799	Translation difference	Perbezaan terjemahan
1800	Translation method	Kaedah terjemahan
1801	Translation of foreign currency	Terjemahan mata wang asing
1802	Translation of the financial statements	Terjemahan penyata kewangan
1803	Translation to the presentation currency	Terjemahan kepada mata wang pembentangan
1804	Transparency	Ketelusan
1805	Transport costs	Kos pengangkutan
1806	Treasury shares	Saham perbendaharaan
1807	Triggering event	Peristiwa pencetus
1808	Trust activities	Aktiviti amanah
1809	Trustee	Pemegang amanah
1810	Turnover	Perolehan
1811	Two-class ordinary shares	Saham biasa dua kelas
1812	Two-step approach	Pendekatan dua langkah
1813	Ultimate controlling party	Pihak pengawal muktamad
1814	Unabsorbed capital/other tax allowances	Elaun modal/cukai lain tidak serap
1815	Unallocated surplus	Lebihan tidak teruntuk
1816	Unamortised	Belum lunas
1817	Unbundle	Lera

	English Terminology	Bahasa Malaysia Terminology
1818	Uncertain event	Peristiwa yang tidak pasti
1819	Uncollectability	Ketidakboleh pungutan
1820	Unconditional prohibitions	Larangan tanpa syarat
1821	Unconditional right to refuse redemption	Hak tanpa syarat untuk menolak penebusan
1822	Underground mining activities	Aktiviti perlombongan bawah tanah
1823	Underlying asset	Aset sandaran
1824	Underlying variable	Pemboleh ubah sandaran
1825	Understandability	Boleh difahami
1826	Underwriting year	Tahun pengunderitan
1827	Undistributed earnings	Perolehan belum agih
1828	Undrawn loan commitment	Komitmen pinjaman yang tidak diambil
1829	Undue cost or effort	Kos atau usaha tidak wajar
1830	Unearned finance income	Pendapatan kewangan belum diperoleh
1831	Unearned premiums	Premium belum diperoleh
1832	Unguaranteed residual value	Nilai sisa tak terjamin
1833	Uniform accounting policies	Dasar perakaunan yang seragam
1834	Unit of account	Unit akaun
1835	Unit of production	Unit pengeluaran
1836	Unit trust	Amanah saham
1837	Unit value	Nilai unit
1838	Unitholder	Pemegang unit
1839	Uniting of interests	Penyatuan kepentingan
1840	Unit-linking feature	Ciri penyambungan unit
1841	Units of production method	Unit kaedah pengeluaran
1842	Unobservable inputs	Input yang tidak dapat diperhatikan
1843	Unquoted	Tak disebut
1844	Unquoted equity instruments	Instrumen ekuiti tak disebut
1845	Unrealised profit	Untung belum terealisasi
1846	Unrecognised	Tidak diiktiraf
1847	Unrecognised financial instruments	Instrumen kewangan tidak diiktiraf
1848	Unsecured commercial loans	Pinjaman perdagangan tidak bercagar

MFRS Glossary in Bahasa Malaysia

	English Terminology	Bahasa Malaysia Terminology
1849	Unutilised tax losses	Kerugian cukai belum guna
1850	Upfront fee	Yuran pendahuluan
1851	Upstream transactions	Urus niaga huluan
1852	Useful life	Hayat berguna
1853	User [of financial statements]	Pengguna (penyata kewangan)
1854	Users	Pengguna
1855	Users of financial statements	Pengguna penyata kewangan
1856	Valid expectation	Jangkaan sah
1857	Valuation	Penilaian
1858	Valuation method	Kaedah penilaian
1859	Valuation technique	Teknik penilaian
1860	Value added statement	Penyata tambah nilai
1861	Value in use	Nilai sedang digunakan
1862	Value-at-risk	Nilai dalam risiko
1863	Variable interest entity (VIE)	Entiti kepentingan berubah (VIE)
1864	Variable production overheads	Overhed pengeluaran berubah
1865	Venture capital organisation	Organisasi pengusaha niaga modal
1866	Venturer	Pengusaha niaga
1867	Verifiability	Boleh ditentukan
1868	Vest	Letak hak
1869	Vested benefits	Manfaat letak hak
1870	Vested employee benefits	Manfaat pekerja diletak hak
1871	Vesting conditions	Syarat letak hak
1872	Vesting period	Tempoh letak hak
1873	Voting rights	Hak mengundi
1874	Warrant	Waran
1875	Warranty	Jaminan
1876	Warranty obligation	Obligasi jaminan
1877	Wash sale	Jualan kabur
1878	Waterfall structure	Struktur bayaran mengikut keutamaan
1879	Wear and tear	Haus dan lusuh
1880	Weather derivatives	Derivatif cuaca
1881	Weighted average	Purata wajaran

	English Terminology	Bahasa Malaysia Terminology
1882	Weighted average cost formula	Formula kos purata berwajaran
1883	Weighted average number of ordinary shares outstanding during the period	Purata wajaran saham biasa yang belum jelas bagi tempoh tersebut
1884	Whole of life infrastructure	Infrastruktur seluruh hidup
1885	Wholly-owned subsidiary	Anak syarikat milik penuh
1886	Willing parties	Pihak-pihak yang bersedia
1887	Wind-up	Gulung
1888	Work in progress	Kerja dalam proses
1889	Working capital	Modal kerja
1890	Worst-case scenario	Senario kes paling buruk
1891	Write off	Hapus kira
1892	Write-down	Turun nilai
1893	Written option	Opsyen bertulis
1894	Year-to-date	Tahun berakhir
1895	Zero-cost interest rate collar	Kolar kadar faedah tanpa kos
1896	Zero-coupon government issues	Terbitan kupon sifar kerajaan
1897	Zero-coupon real interest rates	Kadar faedah nyata kupon sifar