

BDAS Glossary in Bahasa Melayu

	English Terminology	Bahasa Melayu Terminology
1	Amount recoverable	Amaun boleh pulih
2	Accounting	Perakaunan
3	Accounting estimate	Anggaran perakaunan
4	Accounting for Investments in Associates, Subsidiary or a Joint Venture	Perakaunan untuk Pelaburan dalam Sekutu, Syarikat Subsidiari atau Usaha Sama
5	Accounting period	Tempoh perakaunan
6	Accounting policies	Dasar perakaunan
7	Accounting Policies, Changes in Accounting Estimates and Errors	Dasar Perakaunan, Perubahan dalam Anggaran Perakaunan dan Kesilapan
8	Accounting policy	Dasar perakaunan
9	Accounting principle	Prinsip perakaunan
10	Accounting record	Rekod perakaunan
11	Accounting treatment	Pengolahan perakaunan
12	Accounts receivable	Akaun belum terima
13	Accrual accounting	Perakaunan akruan
14	Accrual basis	Asas akruan
15	Accrual basis of accounting	Perakaunan asas akruan
16	Accumulated (amortisation, interest, profit or loss)	Terkumpul (pelunasan, faedah, keuntungan atau kerugian)
17	Accummulated depreciation	Susut nilai terkumpul
18	Acquired Assets	Aset yang diperolehi
19	Acquisition	Perolehan
20	Acquisiton cost	Kos perolehan
21	Acquisition date	Tarikh perolehan
22	Active market	Pasaran aktif
23	Additional comparative information	Maklumat perbandingan tambahan
24	Additional disclosure	Pendedahan tambahan
25	Adjusting event after the balance sheet date	Peristiwa perlu pelarasan selepas tarikh kunci kira-kira
26	Adjustment	Pelarasan
27	Administrative expenses	Perbelanjaan pentadbiran
28	Admission fees	Yuran kemasukan
29	Advance	Pendahuluan
30	Agency	Agensi

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31	Agency relationship	Hubungan dengan pihak agensi
32	Agent	Ejen
33	Aggregate	Agregat
34	Allocation	Peruntukan
35	Allowed alternative treatment	Pengolahan alternatif yang dibenarkan
36	Allowance	Elaun
37	Amortisation	Pelunasan
38	Amortisation method	Kaedah pelunasan
39	Amortisation period	Tempoh pelunasan
40	Amount of inventories	Amaun inventori
41	Amount payable	Amaun perlu bayar
42	Amount recognised	Amaun yang diiktiraf
43	Analysis	Analisis
44	Appendix	Lampiran
45	Arm's length transaction	Transaksi yang tulus
46	Assess	Menilai
47	Asset	Aset
48	Acquired Assets	Aset diperoleh
49	Associate	Sekutu Berkaitan
50	Authorise [Financial Statements for issue]	Diluluskan [Penyata kewangan untuk dikeluarkan]
51	Assessment	Penilaian
52	Balance Sheet	Kunci Kira-Kira
53	Bank	Bank
54	Bank overdraft	Bank Overdraf
55	Bankruptcy	Kebankrapan
56	Benchmark treatment	Pengolahan tanda aras
57	Benefit	Manfaat
58	Best estimate	Anggaran terbaik
59	Bill-and-hold arrangement	Pengaturan bil-dan-tanggung
60	Board of directors	Lembaga pengarah

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61	Bond	Bon
62	Borrower	Peminjam
63	Borrowing costs	Kos peminjaman
64	Brand	Jenama
65	Business	Perniagaan
66	Business unit	Unit Perniagaan
67	Call options	Opsyen beli
68	Capital	Modal
69	Capital appreciation	Peningkatan modal
70	Capitalisation	Permodalan
71	Capital expenditure	Perbelanjaan modal
72	Carried at its cost	Dibawa pada kos
73	Carry forward	Bawa ke hadapan
74	Carrying amount	Amaun bawaan
75	Cash	Tunai
76	Cash basis	Asas tunai
77	Cash equivalents	Kesetaraan tunai
78	Cash flow	Aliran tunai
79	Cash flow statement = Statement of cash flows	Penyata aliran tunai
80	Cash held under Housing Development Accounts	Tunai yang dipegang di bawah Akaun Pemajuan Perumahan
81	Cash inflow	Aliran masuk tunai
82	Cash on hand	Tunai di dalam tangan
83	Cash outflow	Aliran keluar tunai
84	Cash payments	Pembayaran/bayaran tunai
85	Cash proceeds	Penerimaan tunai
86	Change in accounting estimate	Perubahan dalam anggaran perakaunan
87	Claim	Tuntutan
88	Class of property, plant and equipment	Kelas hartanah, loji dan peralatan
89	Classification	Pengelasan/Pengklasifikasian/Klasifikasi
90	Close members of the family of an individual	Ahli keluarga terdekat individu

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91	Closing rate	Kadar penutup
92	Collateral	Cagaran
93	Collectability	Kebolehkutipan
94	Commission	Komisyen
95	Commitment	Komitmen
96	Comparability	Kebolehbandingan
97	Comparative information	Maklumat perbandingan
98	Compensation	Pampasan
99	Complete set of separate financial statement	Satu set lengkap penyata kewangan berasingan
100	Component	Komponen
101	Components of equity	Komponen ekuiti
102	Commencement of commercial production	Permulaan pengeluaran komersil/komersial
103	Commencement of development and construction activities	Aktiviti pemajuan dan pembinaan
104	Consensus	Kesepakatan
105	Consideration	Pertimbangan
106	Consolidated financial statements	Penyata kewangan disatukan
107	Consolidation	Penyatuan
108	Consistency	Konsistensi
109	Consolidated cash flow statement	Penyata aliran tunai disatukan
110	Construction contract	Kontrak Pembinaan
111	Construction contracts	Kontrak-kontrak pembinaan
112	Constructive obligation	Obligasi konstruktif
113	Contingency	Luar jangka
114	Contingent asset	Aset luar jangka
115	Contingent liability	Liabiliti luar jangka
116	Contingent rent	Sewa luar jangka
117	Continuing involvement	Penglibatan yang berterusan
118	Contract	Kontrak
119	Contractual agreement	Perjanjian berkontrak
120	Contribution	Sumbangan

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121	Control	Kawalan
122	Control of an asset	Kawalan ke atas sesuatu aset
123	Control of an entity	Kawalan ke atas sesebuah entiti
124	Controlled entity/entities	Entiti yang dikawal/Entiti kawalan
125	Convertible	Boleh tukar
126	Copyright	Hak cipta
127	Cost	Kos
128	Cost formula	Formula kos
129	Cost of an investment	Kos pelaburan
130	Costs of conversion	Kos pertukaran
131	Costs of inventories	Kos inventori
132	Costs of purchase	Kos pembelian
133	Cost-plus contract	Kontrak kos tokok
134	Costs of disposal	Kos pelupusan
135	Costs of an asset	Kos aset
136	Cost of sales method	Kaedah kos jualan
137	Credit facilities	Kemudahan kredit
138	Creditors	Pemiutang
139	Cross-reference	Dirujuk silang
140	Currency translation	Pertukaran mata wang
141	Current asset	Aset semasa
142	Current investment	Pelaburan semasa
143	Current liabilities	Liabiliti semasa
144	Current tax	Cukai semasa
145	Curtailment	Pemotongan
146	Customer	Pelanggan
147	Customer list	Senarai pelanggan
148	Date of acquisition	Tarikh perolehan
149	Debt	Hutang
150	Debt instrument	Instrumen hutang

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151	Debt securities	Sekuriti hutang
152	Deision-making process	Proses membuat keputusan
153	Deductible temporary difference	Perbezaan sementara yang boleh tolak
154	Debt to equity	Hutang kepada ekuiti
155	Defer	Tunda
156	Deferred income	Pendapatan tertunda
157	Deferred tax	Cukai tertunda
158	Deferred tax assets	Aset cukai tertunda
159	Deferred tax income	Pendapatan cukai tertunda
160	Deferred tax liabilities	Liabiliti cukai tertunda
161	Demand deposits	Deposit permintaan
162	Depreciable amount	Amaun boleh susut nilai
163	Depreciable assets	Aset boleh susut nilai
164	Deferred credit	Kredit tertunda
165	Depreciation	Susut nilai
166	Depreciation expense	Perbelanjaan susut nilai
167	Depreciation method	Kaedah susut nilai
168	Derecognised	Dinyahiktirafkan
169	Development	Pembangunan/pemajuan/perkembangan
170	Development costs	Kos pembangunan/pemajuan/perkembangan
171	Diminishing balance method	Kaedah baki berkurangan
172	Directors	Pengarah-pengarah
173	Direct method [of reporting cash flow from operating activities]	Kaedah langsung [Pelaporan aliran tunai daripada aktiviti operasi]
174	Disclose	Mendedahkan/Didedahkan
175	Disclosure	Pendedahan
176	Disclosure requirement	Keperluan pendedahan
177	Discount rate	Kadar diskaun
178	Discounting	Pendiskaunan/Diskaun
179	Disposal considerations	Pertimbangan pelupusan
180	Disclosures in the financial statements	Pendedahan di dalam penyata kewangan

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181	Dividends	Dividen
182	Doubtful debts	Hutang ragu
183	Earnings	Perolehan/pendapatan
184	Economic benefits	Manfaat ekonomi
185	Economic life	Hayat ekonomi
186	Effective date	Tarikh berkuat kuasa
187	Eligible for capitalisation	Layak untuk dipermodalkan
188	End of reporting date	Pengakhiran tarikh pelaporan
189	Entity	Entiti
190	Equity	Ekuiti
191	Equity capital	Modal ekuiti
192	Equity interests	Kepentingan ekuiti
193	Equity issue	Pengeluaran ekuiti
194	Equity method	Kaedah ekuiti
195	Equity securities	Sekuriti ekuiti
196	Estimated costs	Kos anggaran/Anggaran Kos
197	Events After the Balance Sheet Date	Peristiwa selepas Tarikh Kunci Kira-Kira
198	Exchange difference	Perbezaan pertukaran
199	Exchange rate	Kadar pertukaran
200	Executory contract	Kontrak eksekutori
201	Expected	Dijangka/jangkaan
202	Expenditure	Perbelanjaan
203	Expenses	Perbelanjaan
204	Expiry date	Tarikh mansuh
205	Expropriation of major assets	Pengambilan aset utama
206	Extraordinary items	Item luar biasa
207	Fair value	Nilai saksama
208	Fees	Yuran
209	Fellow subsidiary	Syarikat subsidiari
210	Finance lease	Pajakan kewangan

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211	Financial asset	Aset kewangan
212	Financial institution	Institusi kewangan
213	Financial performance	Prestasi kewangan
214	Financial position	Kedudukan kewangan
215	Financial statements	Penyata kewangan
216	Financing activities	Aktiviti pembiayaan
217	Firm commitment	Komitmen teguh
218	Fixed assets	Aset tetap
219	Fixed price contract	Kontrak harga tetap
220	Fixed production overheads	Overhed pengeluaran tetap
221	Floor	Lantai
222	Forecast	Ramalan
223	Foreign currency	Mata wang asing
224	Foreign currency borrowing	Peminjaman mata wang asing
225	Foreign currency transaction	Transaksi mata wang asing
226	Foreign Exchange Rates	Kadar tukaran asing
227	Forward contract	Kontrak hadapan
228	Framework	Rangka kerja
229	Franchise fee	Yuran francais
230	(Functional) currency	Mata wang (fungsi)
231	Fundamental errors	Kesilapan asas
232	Future cash flow	Aliran tunai masa depan
233	Future economic benefit	Manfaat ekonomi masa depan
234	Futures contract	Kontrak niaga hadapan
235	Gain on disposal	Laba bagi pelupusan
236	Gains	Laba
237	Geographical segments	Segmen geografi
238	Going concern	Usaha berterusan
239	Goodwill	Muhibah
240	Government assistance	Bantuan Kerajaan

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241	Government grants	Geran Kerajaan
242	Grants related to assets	Geran berkaitan dengan aset
243	Grants related to income	Geran berkaitan dengan pendapatan
244	Group	Kumpulan
245	Guarantee	Jaminan
246	Guaranteed residual value	Nilai sisa terjamin
247	Held for sale	Dipegang untuk jualan
248	Historical cost	Kos sejarah
249	Identifiable	Boleh kenalpasti
250	Impairment	Rosot nilai
251	Impairment loss	Kerugian rosot nilai
252	Impairment of assets	Rosot nilai aset
253	Import duties	Duti import
254	Impracticable	Susah dilaksanakan
255	Imputed rate of interest	Kadar faedah input
256	In the money	Berwang
257	Inception of the Lease	Permulaan pajakan
258	Income	Pendapatan
259	Income Statement = Statement of Income	Penyata pendapatan
260	Income tax	Cukai pendapatan
261	Income tax expense	Perbelanjaan cukai pendapatan
262	Incremental borrowing rate of interest	Kadar kenaikan faedah pinjaman
263	Indication of an impairment	Petunjuk rosot nilai
264	Indicator	Penunjuk
265	Industry segments	Segmen industri
266	Initial measurement	Pengukuran awal
267	Initial recognition	Pengiktirafan awal
268	Inputs	Input
269	Insurance agency commissions	Komisyen agensi insurans
270	Intangible asset	Aset tak ketara

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271	Interest	Faedah/Kepentingan
272	Interest rate implicit in the lease	Kadar faedah tersirat dalam pajakan
273	Interests in Joint Ventures	Kepentingan dalam Usaha Sama
274	Internally generated	Dijana secara dalaman
275	Internally generated goodwill	Muhibah yang dijana secara dalaman
276	Inventories	Inventori
277	Investee	Penerima pelaburan
278	Investing activities	Aktiviti pelaburan
279	Investment	Pelaburan
280	Investment entity	Entiti pelaburan
281	Investor	Pelabur
282	Investor in a joint venture	Pelabur dalam usaha sama
283	Irrevocable commitments	Komitmen tidak boleh batal
284	Issued capital	Modal dikeluarkan
285	Item	Item
286	Item by item basis	Asas butiran demi butiran
287	Joint control	Kawalan bersama
288	Joint venture	Usaha sama
289	Jointly Controlled Entities - Non-Monetary Contributions by Ventures	Entiti Yang Dikawal Bersama - Sumbangan Bukan Monetari oleh Pengusaha
290	Jointly controlled entity	Entiti yang dikawal bersama
291	Judgement	Penilaian
292	Jurisdiction	Bidang kuasa
293	Key management compensation	Pampasan kakitangan pengurusan utama
294	Key management personnel	Personel pengurusan utama/Anggota pengurusan utama kakitangan
295	Land held for property development	Tanah dipegang untuk pemajuan hartanah
296	Lease	Pajakan
297	Lease term	Tempoh pajakan
298	Leaseback	Pajakan balik
299	Leased assets	Aset pajakan

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	English Terminology	Bahasa Melayu Terminology
300	Leasehold interest	Kepentingan pegangan pajak
301	Leases	Pajakan
302	Legal entity	Entiti yang sah dari sesi undang-undang
303	Legal obligation	Obligasi undang-undang
304	Legal rights	Hak undang-undang
305	Legally enforceable right	Hak boleh dikuatkuasakan di sisi undang-undang
306	Legislative requirement	Keperluan undang-undang
307	Lender	Pemberi pinjaman
308	Lessee	Penerima pajak
309	Lessee's incremental borrowing rate of interest	Kadar faedah pinjaman tambahan penerima pajak
310	Lessor	Pemberi pajak
311	Levies	Levi
312	Liability	Liabiliti
313	Licence fee	Yuran lesen
314	Licensing agreement	Perjanjian pelesenan
315	Line item	Item barisan
316	Liquidity	Kecairan
317	Litigation settlements	Penyelesaian litigasi
318	Loan	Pinjaman
319	Long term investment	Pelaburan jangka panjang
320	Losses	Kerugian
321	Management	Pengurusan
322	Market price	Harga pasaran
323	Market value	Nilai pasaran
324	Matching of costs and revenues	Pemadanan kos dan hasil
325	Material	Signifikan
326	Materiality	Materialiti
327	Maturity	Kematangan/matang
328	Measured at fair value	Diukur pada nilai saksama
329	Measurement	Pengukuran

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	English Terminology	Bahasa Melayu Terminology
330	Measurement bases	Asas pengukuran
331	Membership fees	Yuran keahlian
332	Method accounting	Kaedah perakaunan
333	Minority interest	Kepentingan minoriti
334	Misstatement	Penyataan yang salah
335	Monetary asset	Aset monetari
336	Monetary items	Item monetari
337	Nature of expense	Jenis perbelanjaan
338	Net assets	Aset bersih
339	Net basis	Asas bersih
340	Net disposal proceeds	Hasil pelupusan bersih
341	Net exchange differences	Perbezaan pertukaran bersih
342	Net income	Pendapatan bersih
343	Net loss	Kerugian bersih
344	Net profit	Keuntungan bersih
345	Net profit or loss (for the period)	Keuntungan bersih atau kerugian bersih (bagi tempoh tersebut)
346	Net Profit or Loss in accordance with fundamental errors and Changes in Accounting Policies	Keuntungan atau kerugian bersih untuk tempoh tersebut menurut kesilapan asas dan dasar perakaunan
347	Net realisable value	Nilai boleh realis bersih
348	Net selling price	Harga jualan bersih
349	Non adjusting event after the reporting period	Peristiwa tak perlu pelarasan selepas tempoh pelaporan
350	Non cancelable lease	Pajakan tidak boleh batal
351	Non cash item	Item bukan tunai
352	Non cash transactions	Transaksi bukan tunai
353	Non current assets	Aset bukan semasa
354	Non current liabilities	Liabiliti bukan semasa
355	Non monetary asset	Aset bukan monetari
356	Non refundable purchase taxes	Cukai pembelian yang tidak boleh bayar balik
357	Notes	Nota
358	Objective	Objektif
359	Obligating event	Peristiwa berobligasi

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360	Obligation	Obligasi
361	Obsolescence	Keusangan
362	Offset	Mengimbangi
363	Offsetting	Pengimbangan
364	Onerous contract	Kontrak membebankan
365	Opening balance	Baki permulaan
366	Operating activities	Aktiviti operasi
367	Operating cycle	Kitaran operasi
368	Operating decisions	Keputusan operasi
369	Operating lease	Pajakan operasi
370	Option	Opsyen
371	Option contract	Kontrak opsiyen
372	Ordinary activities	Aktiviti biasa
373	Ordinary share	Saham biasa
374	Other components of equity	Komponen ekuiti yang lain
375	Overheads	Overhed
376	Over the counter market	Pasaran atas kaunter
377	Owner	Pemilik
378	Ownership interest	Kepentingan pemilikan
379	Parent	Induk
380	Participants	Peserta
381	Past event	Peristiwa yang lalu
382	Payables	Perlu bayar
383	Percentage of completion	Kaedah peratusan siap
384	Performance	Prestasi
385	Pledges as security	Dicagarkan sebagai sekuriti
386	Preference dividend	Dividen keutamaan
387	Premium	Premium
388	Preparation of Financial Statements	Penyediaan Penyata Kewangan
389	Prepayments	Prabayaran

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	English Terminology	Bahasa Melayu Terminology
390	Present obligation	Obligasi kini
391	Presentation of Financial Statements	Pembentangan penyata kewangan
392	Previously under GAAP	Sebelumnya di bawah Prinsip Perakaunan Yang Diterima Umum
393	Price indices	Indeks harga
394	Principal amount	Amaun pokok
395	Present value	Nilai kini
396	Prior period error	Kesilapan tempoh sebelumnya
397	Probable	Kebarangkalian/Kemungkinan
398	Production overheads	Overhed produksi
399	Production process	Proses produksi
400	Profit	Keuntungan
401	Profit before tax	Keuntungan sebelum cukai
402	Profit or loss	Keuntungan atau kerugian
403	Profit sharing	Perkongasian keuntungan
404	Progress	Kemajuan/Sedang berjalan
405	Progress billing	Pengebilan berperingkat
406	Progress payment	Bayaran mengikut kemajuan
407	Prohibits	Menghalang
408	Property, Plant and Equipment	Hartanah, Loji dan Peralatan
409	Proportionate consolidation	Penyatuan mengikut kadar
410	Provision	Peruntukan
411	Provisions, Contingent Liabilities and Contingent Assets	Peruntukan, Liabiliti Luar Jangka dan Aset Luar Jangka
412	Prudence	Berhemat
413	Public accountability	Akauntabiliti awam/Kepentingan awam
414	Published policies	Dasar yang diterbitkan
415	Qualifying for recognition	Layak untuk pengiktirafan
416	Qualifying asset	Aset layak
417	Ratio	Nisbah
418	Ratio of exchange	Nisbah pertukaran
419	Realisable value	Nilai boleh direalis

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420	Reasonable estimate	Anggaran munasabah
421	Rebuttable presumption	Anggapan boleh dibantah
422	Receivables	Belum terima
423	Recognition	Pengiktirafan
424	Recognition as an expense	Pengiktirafan sebagai perbelanjaan
425	Recognition criteria	Kriteria pengiktirafan
426	Reconciliation	Penyesuaian
427	Recoverable	Boleh pulih
428	Recoverable amount	Amaun boleh pulih
429	Redemption	Penebusan
430	Refinance	Pembiayaan semula
431	Reimbursement	Pembayaran balik
432	Related Party Disclosures	Pendedahan pihak berkaitan
433	Related Party Transactions	Transaksi pihak berkaitan
434	Reliable	Boleh dipercayai
435	Reliability	Kebolehpercayaan
436	Rendering of services	Pemberian perkhidmatan
437	Repairs and maintenance	Pembaikan dan penyelenggaraan
438	Repayment	Pembayaran balik
439	Reporting currency	Mata wang pelapor
440	Reporting date	Tarikh pelaporan
441	Reporting entity	Entiti yang melaporkan
442	Reporting period	Tempoh pelaporan
443	Repurchase agreement	Perjanjian belian semula
444	Reserve	Rizab
445	Residual interest	Baki kepentingan
446	Residual value	Nilai baki
447	Restatement	Penyataan semula
448	Restructuring	Penstrukturan semula
449	Retained earnings	Perolehan tertahan

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450	Retained profit	Keuntungan tertahan
451	Revenue	Hasil
452	Reversal	Pindaan balik
453	Risk	Risiko
454	Risk and rewards	Risiko dan ganjaran
455	Royalty	Royalti
456	Sale	Jualan
457	Securitisation	Pengsekuritian
458	Self-constructed assets	Aset bina sendiri
459	Separable assets	Aset boleh pisah
460	Separate Financial Statements	Penyata kewangan berasingan
461	Settle on a net basis	Menyelesaikan secara bersih
462	Settlement	Penyelesaian
463	Share	Saham
464	Share capital	Modal saham
465	Share premium	Premium saham
466	Shareholder	Pemegang saham
467	Shareholders' equity	Ekuiti pemegang saham
468	Significant influence	Pengaruh yang ketara
469	Significant restrictions	Sekatan ketara
470	Spot exchange rate	Kadar pertukaran serta merta
471	Start-up costs	Kos permulaan
472	Statement of cash flow = Cash Flow Statement	Penyata aliran tunai
473	Statement of Financial Position	Penyata kedudukan kewangan
474	Statement of Income = Income Statement	Penyata pendapatan
475	Straight-line method	Kaedah garis lurus
476	Subsidiary	Subsidiari
477	Substance over form	Mementingkan inti pati daripada bentuk
478	Tangible asset	Aset ketara
479	Tax	Cukai

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480	Tax expense	Perbelanjaan cukai
481	Tax liability	Liabiliti cukai
482	Taxable profit (Tax loss)	Keuntungan boleh cukai (kerugian cukai)
483	Taxable temporary difference	Perbezaan sementara boleh cukai
484	Temporary difference	Perbezaan sementara
485	The effects of changes in Foreign Exchange	Kesan perubahan dalam kadar pertukaran asing
486	Trade receivable	Perdagangan belum terima
487	Transaction	Transaksi
488	Translation of foreign currency transaction	Terjemahan transaksi mata wang asing
489	Turnover	Pusing ganti
490	Ultimate controlling company	Syarikat kawalan mutlak
491	Unamortised	Belum lunas
492	Undue cost or effort	Kos atau usaha tidak wajar
493	Unguaranteed residual value	Nilai baki tak terjamin
494	Units of production method	Unit kaedah produksi
495	Unrecognised	Tidak diiktiraf
496	Valuation	Penilaian
497	Venturer	Pengusaha niaga
498	Voting power	Hak mengundi
499	Warrant	Waran
500	Warranty	Jaminan
501	Weighted average cost formula	Formula kos purata wajar
502	Weighted average	Purata wajar
503	Write back	Nyata semula/Masuk kira semula
504	Write down	Turun nilai
505	Write off	Hapus kira