

## Did You Know

# 董事长们您知道吗？

There are 2 types of accounting standards that can be adopted for financial statement.

原来公司的财务报告  
有2套会计准则可以使用



# 什么是马来西亚非公众公司财务报告准则 (MPERS)?

## What is Malaysian Private Entities Reporting Standards (MPERS) ?

- 这是个由马来西亚会计标准理事会(MASB)编制的企业会计准则。
- 为了取代私营企业财务报告准则(PERS),其代表性同等与国际财务报告准则中小企业(IFRS for SMEs)。
- MPERS包含了35个部分的独立标准,涵盖了私营企业的财务报告所有相关领域。
- It is the accounting standards for entities that issued by MASB.
- In order to replace the previous PERS framework which based substantially on the IFRS for SMEs.
- A self-contained standard with 35 sections covering all relevant areas for financial reporting by private entities.

# 什么是马来西亚财务报告准则(MFRS)?

## What is Malaysian Financial Reporting Standard (MFRS) ?

- 这是个由马来西亚会计标准理事会(MASB)认可的企业会计准则。
- 为了统一且遵守国际财务报告准则(IFRS),马来西亚会计标准理事会(MASB)发布了马来西亚财务报告准则(MFRS)来取代财务报告准则(FRS).
- It is the MASB approved accounting standards for entities.
- In order to convergence and full compliance with IFRS, MASB issued MFRS to replace FRS.

MASB (Malaysian Accounting Standards Board)  
IFRS (International Financial Reporting Standard)  
FRS (Financial Reporting Standard)



你的公司适用于哪种会计准则呢？

Which framework is suitable to adopt for your company ?

**MPERS**

Only  
applicable  
只适用于

**Private Entities 私营企业**

**MFRS**

Applicable  
适用于

**Private Entities 私营企业**

**or**

**Public Interest Entities 公众利益实体**



# What is a 'Private Entities' 什么是私营企业?

**A private entity is a private company as defined *in Section 2 of the Companies Act 2016*, which:-**

- Is not itself required to prepare or lodge any financial statements under any law administered by the SSM or BNM
- Is not a subsidiary or associate of, or jointly controlled by, an entity which is required to prepare or lodge any financial statements under any law administered by the SSM or BNM
- Is not itself, or is not a subsidiary or associate of, or jointly controlled by, an entity that is a management company
- 简单来说，一个私营企业其本身不是管理公司的子公司或联营公司，也不是由其公司共同控制。

# What is a 'Public Interest Entities' 那什么又是公众利益实体呢？

**PIE refer to those entities that are currently specified under Part 1 of Schedule 1 of the SCMA 1993. They include:-**

- (a) 公众上市公司 Public listed company listed on the stock exchange;
- (b) 许可银行 Bank licensed under the Financial Services Act 2013;
- (c) 许可保险人 Insurer licensed under the Financial Services Act 2013;
- (d) 许可伊斯兰保险经营人 Takaful operator licensed under the Islamic Financial Services Act 2013;
- (e) 许可伊斯兰银行 Islamic bank licensed under the Islamic Financial Services Act 2013;
- (f) 金融机构 Financial institution prescribed under section 212 of the Financial Services Act 2013 or section 223 of the Islamic Financial Services Act 2013;
- (g) 发展融资机构 Development financial institution prescribed under the Development Financial Institutions Act 2002;
- (h) 资本市场服务牌照持有者 Holder of a Capital Markets and Services License for the carrying on of the regulated activities of dealing in securities, dealing in derivatives or fund management;
- (i) 交易控股公司 Exchange holding company approved under the securities laws;
- (j) 资本市场赔偿基金公司 Capital Market Compensation Fund Corporation
- (k) 中央信托 Central depository approved under the securities laws.



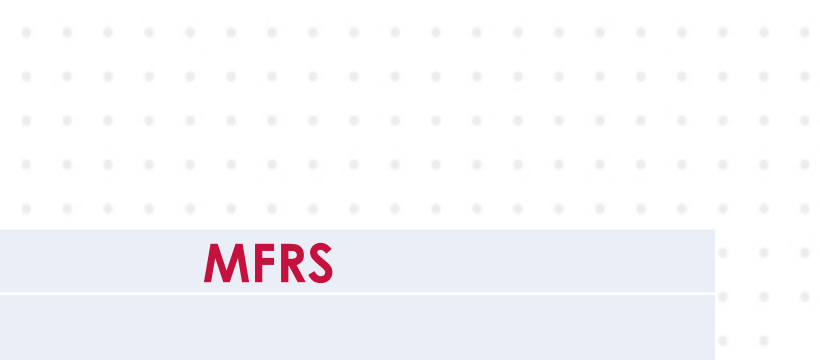
让我们一起来看看不同的会计准则，  
有哪些不同的会计处理方式吧！

Different Framework,  
Different Treatment of Accounting



	MPERS	MFRS
<b>Control of subsidiaries</b> 对 子公司的控制	Control over an investee means the investor has the " <b>power</b> " to govern the financial and operating policies for the investee so as to obtain benefits from its activities.	Control must be " <b>demonstrated</b> " through 3 elements:- - Power - Exposure to variable returns - Investor's ability to use its power to affect its variable returns
<b>Goodwill</b> 商誉	Measured <b>at cost</b> less impairment and amortization maximum up to <b>10 years</b> .	Measured <b>at fair value</b> and not amortized as it has <b>indefinite life</b> .
<b>Investment in associated/joint ventures</b> 合营企业和联营企业的股权投资	3 different measurement models:- - <b>Equity model</b> - <b>Cost model</b> - <b>Fair value model</b>	Only <b>equity model</b>
<b>Financial instruments</b> 金融工具	<b>2</b> Measurement models for financial assets and liabilities	<b>4</b> measurement models for financial assets and liabilities.





	<b>MPERS</b>	<b>MFRS</b>
<b>Investment property</b> 投资性房地产	Measured <b>at fair value without undue cost</b> or effect or if this is not possible then IP measured at depreciated cost model.	Measured <b>at fair value</b> or depreciated cost model.
<b>Borrowing costs</b> 借款费用	To be recognized as an <b>expenses in P&amp;L</b>	Directly attributable to the acquisition, construction or production of a qualifying asset to <b>be capitalized</b> as part of the cost of asset
<b>Intangible assets other than goodwill</b> 别于商誉的无形资产	Consider all intangible assets to have a <b>finite useful</b> life, and must be <b>amortized over the useful life</b> . Use of revaluation model is not allowable.	R&D to be <b>recognized as expenses while development costs are capitalized</b> as an assets if criteria are met.



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