

**Hand over the financial  
accounts to auditor every year,  
do you know what the audited  
report for?**

**每年都给审计师查账，知道审计  
报告是拿来干嘛的吗？**

A U D I



## WHAT IS **AUDIT OPINION**?

### 什么是审计意见？



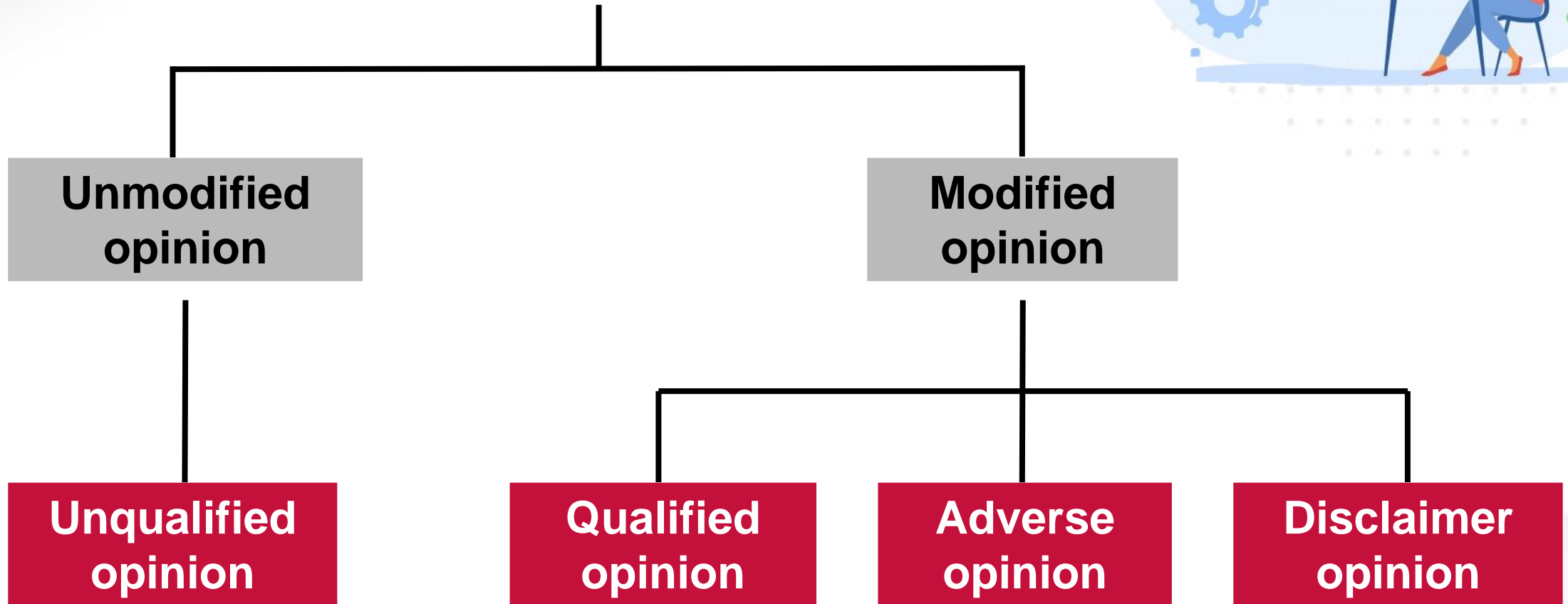
➔ Refers to a **statement** by an auditor to express an opinion by checking whether there are **material misstatements** in the financial statements

是指审计师通过检查财务报表是否存在重大错报表达意见的陈述

➔ It is very important for **potential stakeholders** to know whether the financial statements is **true and fair** on their decision making.

对于潜在的利益相关者而言非常重要

# AUDIT OPINION



## Unqualified opinion

- Clean report 合格的报告
- No false statement 没有任何虚假陈述
- Auditor is satisfied with the company's financial reporting 审计师对公司的财务报告感到满意



VS

## Qualified opinion

- Auditor is not satisfied with certain transactions that prevents from issuing qualified opinion  
审计师对某些交易项目表示不满意
- The report will include additional paragraph to highlights the point and reason for the non-conformity  
报告将附加段落,以突出说明不合格的原因



## Adverse opinion

**VS**

## Disclaimer opinion

- Indicates the report contains serious misstatements, error or fraud.  
报告包含严重错误陈述或欺诈
- Investors and governments may mistrust this type of financial reporting  
投资者和政府将不信任此类财务报告



- Auditor unable to complete an accurate audit report  
审计师无法完成准确的审核报告
- Client unable to provide evidence to support their financial reporting  
顾客无法提供证据来支持其财务报告
- Create a bad image of the company  
造成公司不良形象





## Contact Us

■ Kuala Lumpur (HQ) 吉隆坡

Tel : 03 - 7981 1799  
Fax : 03 - 7980 4796  
Email : [kuala-lumpur@ecovis.com.my](mailto:kuala-lumpur@ecovis.com.my)

■ Johor Office 柔佛

Tel : 07 - 562 9000  
Fax : 07 - 562 9090  
Email : [johor@ecovis.com.my](mailto:johor@ecovis.com.my)

■ Penang Office 檳城

Tel : 04-226 7210  
Fax : 04-226 2212  
Email : [penang@ecovis.com.my](mailto:penang@ecovis.com.my)

■ Sabah Office 沙巴

Tel : 088 - 231 790  
Fax : 088 - 266 842  
Email : [sabah@ecovis.com.my](mailto:sabah@ecovis.com.my)

For more information, please visit:



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