

**GOING CONCERN:**

**MPERS SECTION 3.8 AND 3.9**

**持续经营：马来西亚私人实体报告标准**

**(MPERS) 第3.8及3.9条**





## Definition

## 定义

The going concern principle is the assumption that an entity will **remain in business for the foreseeable future**.

Conversely, this means the entity will not be forced to halt operations and liquidate its assets in the near term at what may be very low fire-sale prices.

By making this assumption, **the accountant is justified in deferring the recognition of certain expenses until a later period**, when the entity will presumably still be in business and using its assets in the most effective manner possible.

持续经营原则是假设实体在**可预见的未来将继续经营**。

相反，这意味着该实体将不会在短期内被迫以极低的拍卖价格停止运营并清算其资产。

通过这种假设，**会计人员有理由将对某些费用的确认推迟到以后**，直到该实体可能仍在营业并以最有效的方式使用其资产。





## MPERS SECTION 3.8

### 马来西亚私人实体报告标准第3.8条

When preparing financial statements, the management of an entity using this Standard shall **make an assessment of the entity's ability to continue as a going concern.**

An entity is a going concern unless management either **intends to liquidate the entity or to cease operations,** or has no realistic alternative but to do so.

In assessing whether the going concern assumption is appropriate, management takes into account all available information about the future, which is at least, but is not limited to, twelve months from the reporting date.

编制财务报表时，使用本准则的实体管理层应**评估该实体持续经营的能力。**

实体是一个持续经营的企业，除非管理层**打算对实体进行清算或停止经营，**或者除此以外别无选择。

在评估持续经营的假设是否适当时，管理层应考虑了有关未来（至少，但不限于，自报告日期起十二个月）的所有可用信息





## MPERS Section 3.9:

### 马来西亚私人实体报告标准第3.9条:

When management is aware in making its assessment, of **material uncertainties** related to events or conditions that cast **significant doubt** upon the entity's ability to continue as a going concern, the entity shall **disclose** those uncertainties.

When an entity does not prepare financial statements on a going concern basis, it shall disclose that fact, together with the basis on which it prepared the financial statements and the reason why the entity is not regarded as a going concern.

当管理层在评估时意识到与事件或条件相关的**重大不确定性**，这些不确定性使企业对持续经营的能力产生**重大怀疑**时，企业应**揭晓**这些不确定性。

当实体未按持续经营的基础编制财务报表时，应揭晓该事实，以及其编制财务报表的依据以及不将该实体视为持续经营的原因。





## Example on Indications of No Going Concern:

### 没有持续经营的迹象的示例:

Negative trends in operating results, such as a series of losses

Loan defaults by the company

Rejection of trade credit to a company by its suppliers

Continuous gross loss position of the company

Legal proceedings against the company

The directors of a company intend to liquidate the company (or have no realistic alternative but to liquidate the company)

经营业绩出现负面趋势，例如一系列亏损

公司拖欠贷款

供应商拒绝给予公司贸易信贷

公司连续的总亏损状况

针对公司的法律诉讼

公司董事打算对公司进行清算（或者除清算公司外别无选择）







## References

*[https://www.masb.org.my/pdf.php?pdf=MPERS%20Dec%202016\\_website.pdf&file\\_path=pdf\\_file](https://www.masb.org.my/pdf.php?pdf=MPERS%20Dec%202016_website.pdf&file_path=pdf_file)*

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