

BRUNEI DARUSSALAM ACCOUNTING STANDARDS COUNCIL

**SIARAN AKHBAR MENGENAI PENGELUARAN
BRUNEI DARUSSALAM ACCOUNTING STANDARDS (BDAS)
BAGI ENTITI-ENTITI YANG TIDAK MEMPUNYAI KEPENTINGAN AWAM
DI NEGARA BRUNEI DARUSSALAM**

Brunei Darussalam Accounting Standards Council (BDASC) sukacita memaklumkan pengeluaran *Brunei Darussalam Accounting Standards (BDAS)* untuk seluruh entiti-entiti yang tidak mempunyai kepentingan awam di Negara Brunei Darussalam yang akan berkuatkuasa pada 1 Januari 2018.

Objektif utama piawaian-piawaian perakaunan tersebut adalah bagi memastikan tahap keseragaman dan konsistensi dalam penyediaan laporan kewangan oleh entiti-entiti yang berkenaan di Negara Brunei Darussalam. Piawaian ini akan membolehkan pengguna-pengguna laporan kewangan terutamanya, membuat perbandingan dan menilai prestasi entiti berkenaan bagi membolehkan keputusan dibuat berdasarkan maklumat yang lebih berkualiti. Dengan kewujudan piawaian dan keseragaman penyata kewangan akan juga memudahcara urusan berkaitan pengurusan kewangan seperti mendapatkan pinjaman daripada institusi-institusi kewangan dan agensi-agensi berkenaan dan dalam proses kesolvenan (*insolvency process*).

Maksud sebuah entiti tidak mempunyai kepentingan awam adalah jika:

- a) Ia tidak mengeluarkan *debt* atau *equity securities* dalam satu pasaran umum; atau
- b) Ia tidak memegang aset-aset bagi sekumpulan orang luar selaku pemegang amanah sebagai salah satu perniagaan utamanya.

Piawaian-piawaian perakaunan BDAS tersebut boleh didapati dan dimuatturun melalui laman sesawang BDASC di bdasc.org. Bagi sebarang pertanyaan, sila hubungi Sekretariat BDASC di bdasc@mof.gov.bn atau melalui faks 2383932.

Brunei Darussalam Accounting Standards Council (BDASC)

Tarikh: 26 Disember 2017

BRUNEI DARUSSALAM ACCOUNTING STANDARDS COUNCIL

PRESS RELEASE ON THE ISSUANCE OF BRUNEI DARUSSALAM ACCOUNTING STANDARDS FOR NON PUBLIC INTEREST ENTITIES IN BRUNEI DARUSSALAM

Brunei Darussalam Accounting Standards Council (BDASC) is pleased to announce the issuance of Brunei Darussalam Accounting Standards (BDAS) for all non-public interest entities in Brunei Darussalam which will be effective on the 1st January 2018.

The main objective of the standards is to ensure uniformity and consistency in financial reporting among the relevant entities in Brunei Darussalam. This standard would enable users of financial statements in particular, to compare and assess entities' performance to facilitate decision making based on quality information. With the existence of standard and uniform financial statements, it would ease matters related to financial management such as obtaining loan from financial institutions and relevant agencies as well as in the insolvency process.

An entity has no public accountability if:

- (a) It has not issued debt or equity securities in a public market: or
- (b) It does not hold assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses.

Members of the Public can view and download the BDAS online at bdasc.org. For any enquiries, please contact the BDASC Secretariat at bdasc@mof.gov.bn or via fax at 2383932.

Brunei Darussalam Accounting Standards Council (BDASC)

Date: 26 December 2017