

254/2020

CCS Insights

财务报表和鉴证级别

Financial Statements and level of
Assurance

Feel the CCS & Co Difference



哥不仅是 Auditor
I am 



财务报表和鉴证级别

Financial Statements
and level of Assurance



马来西亚会计师事务所【审计公司】**一般上**会根据自己为客户提供
的保证水平高低，把财务报表
鉴证分为三种级别：

- 1) 财务报表编制 (Compiled financials or compilation financials)
- 2) 财务报表审阅 (Reviewed financials)
- 3) 财务报表审计 (Audited financials)



Many companies provide their financial statements, along with audited report, to lenders, investors, suppliers and Tax Authority.

Informed readers of the report will gain varied levels of comfort based on the type of financial statement provided.

Not all reports are the same. Audit Firm in Malaysia can provide different levels of service related to a company's financial statements.

The three general levels of financial statement service are **compilation, review and audit**.

International Standards on Quality Control ISQCs 1–99

International Framework for
Assurance Engagements (audit & review)

*Historical
Financial Information*

International
Standards
on Auditing
ISAs 100–999

International
Auditing Practice
Statements
IAPSS 1000–1999

International
Standards on
Review
Engagements
ISREs 2000–2699

*Other
Financial Information*

International
Standards
on Assurance
Engagements
ISAEs 3000–3699

International Standards
on Related Services
(compilations, etc.)

International
Standards
on Related
Services
ISRSs 4000–4699

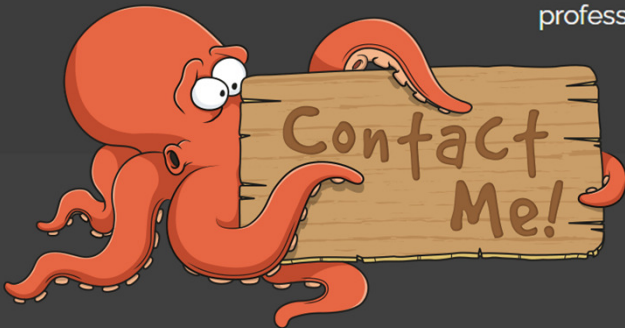
财务报表不同级别的鉴证，
国际会计师联合会(IFAC) 分别规
定需要采用不同的准则。



Your Trusted Accountants

FEEL THE CCS & CO DIFFERENCE

CCS & Co provides clients with the specialized accounting support and services they need, allowing them to focus on their businesses and personal lives. We have been in the industry since 2004, and our team of professionals work diligently, in accordance with the highest professional standards.



03 – 9058 8313

