PERKHIDMATAN PROFESIONAL
PROFESSIONAL SERVICES

NOTA PENJELASAN
EXPLANATORY NOTES

BAHAGIAN A: HASIL
PART A: REVENUE

1.1 Hasil Kendalian / Perolehan / Jualan

Pendapatan yang diperoleh melalui perkhidmatan yang disediakan seperti perkhidmatan arkitek; perkhidmatan kejuruteraan; perkhidmatan juruukur tanah; aktiviti juruukur bahan; aktiviti perakaunan; simpan kira & audit; perundingan percukaian; aktiviti guaman; aktiviti pakar runding; aktiviti veterinar; perkhidmatan penyelidikan dan pembangunan saintifik; ujian teknikal & analisis dan aktiviti profesional lain.

1.1 Operating revenue / Turnover / Sales

Income from services provided by the services such as architectural services; engineering services; land surveying services; activities of quantity surveyors; accounting; bookkeeping & auditing activities; tax consultancy; legal activities; consultancy activities; veterinary activities; scientific research and development; technical testing & analysis services and others professional activities.

1.2 Hasil lain

Perkara-perkara seperti pendapatan daripada faedah, dividen, subsidi, geran kerajaan, derma, pajakan kewangan, pemulihan hutang lapuk, tuntutan insurans, keuntungan dari jualan harta dan transaksi pertukaran wang asing.

1.2 Other income

Items such as interest income, dividends, subsidies, government grants, donations, financial leasings, bad debts recovered, insurance claims, gain on sales of assets and foreign exchange transactions.

BAHAGIAN B: PERBELANJAAN
PART B: EXPENDITURE

2.1 Perbelanjaan kendalian / Kos jualan

Kos bahan untuk pembaikan dan penyelenggaraan, perbelanjaan sewa, utiliti, iklan dan perjalanan, bayaran guaman, bayaran profesional dsbnya.

2.1 Operating expenditure / Cost of sales

Cost of materials for repairs and maintenance, expenditure on rent, utilities, advertising, travelling, legal fees, professional fees etc.

2.2 Perbelanjaan lain

Susut nilai, faedah dan cukai, hutang lapuk, kerugian tukaran wang asing dan lain-lain perbelanjaan kewangan.

2.2 Other expenditure

Depreciation, interest and taxes, bad debts, forex losses and other finance expenses.

2.3 Jumlah gaji & upah

Gaji & upah yang dibayar merujuk kepada pembayaran tunai, termasuk yang dibayar bonus, komisen, bayaran lebih masa, elaun kos sara hidup dan elaun-elaun lain yang dibayar kepada semua pekerja bergaji dalam tempoh suku tahun rujukan. Sementara caruman pekerja kepada Kumpulan Wang Simpanan Pekerja (KWSP) dan Pertubuhan Keselamatan Sosial (PERKESO) turut dimasukkan, manakala caruman oleh majikan dikecualikan. Elaun kepada pemilik yang bekerja, rakan niaga yang bekerja dan pekerja keluarga tidak bergaji juga dikecualikan.

2.3 Total salaries & wages

Salaries & wages paid refer to cash payments, including bonuses, commissions, overtime wages, cost of living and allowances made to all employees during the reference quarter. While the employees' contributions to Employees' Provident Fund (EPF) and Social Security Organisation (SOCSO) are included, the employer's contribution are excluded. Allowances to working proprietors, working partners and unpaid family worker are not included.

BAHAGIAN C: BILANGAN PEKERJA
PART C: NUMBER OF PERSONS ENGAGED

3.1 Jumlah pekerja

Jumlah pekerja termasuk semua pemilik yang bekerja dan pekerja keluarga tidak bergaji, pekerja bergaji (sepenuh masa) dan pekerja bergaji (sambilan).

(a) Pemilik yang bekerja dan pekerja keluarga tidak bergaji
Termasuk semua pemilik perseorangan dan rakan niaga dan pekerja keluarga tidak bergaji iaitu satu pertiga daripada waktu kerja biasa tetapi tidak menerima bayaran,

(b) Pekerja bergaji (sepenuh masa)
Ia merujuk kepada semua pekerja bergaji yang bekerja sekurang-kurangnya 6 jam sehari dan 20 hari sebulan.

(c) Pekerja bergaji (sambilan)
Ia merujuk kepada semua pekerja bergaji yang bekerja kurang daripada 6 jam sehari dan/ atau kurang daripada 20 hari sebulan.

3.1 Total number of persons engaged

The total number of persons engaged includes all working proprietors and unpaid family workers, paid employees (full-time) and paid employees (part-time).

(a) Working proprietors and unpaid family workers
This category refers to all individual proprietors and partners and work for a minimum of one third of the normal working time but do not receive regular payment.

(b) Paid employees (full-time)
It refers to all paid workers who work for at least 6 hours a day and 20 days a month.

(c) Paid employees (part-time)
It refers to all paid workers who work for less than 6 hours a day/ or less than 20 days a month.

3.5 Jumlah pekerja bukan warganegara Malaysia

Definisi Kewarganegaraan
Individu yang tinggal atau menetap di Malaysia bagi tempoh sekurang-kurangnya satu tahun mengikut kewarganegaraan dan etnik;

(i) Warganegara
- (a) Melayu
- (b) Bumiputera lain (Cth: Iban, Kadazan, Bajau, Murut)
- (c) Cina
- (d) India
- (e) Lain-lain (Cth: Sikh)

(ii) Bukan Warganegara

3.5 Total number of non-Malaysian citizen workers

Definition of Citizenship
Individuals *who have lived or resided in Malaysia for a period of at least one year, by categorized by nationality and ethnicity;*

(i) Citizen:
- *(a) Malay*
- *(b) Other Bumiputera (e.g.: Iban, Kadazan, Bajau, Murut)*
- *(c) Chinese*
- *(d) Indian*
- *(e) Other (e.g.: Sikh)*

(ii) Non-Citizen

BAHAGIAN E: EKONOMI DIGITAL
PART E: DIGITAL ECONOMY

5.1 E-dagang

Urusniaga e-dagang adalah penjualan atau pembelian barangan atau perkhidmatan yang dijalankan melalui rangkaian pengkomputeran / internet dengan kaedah yang direka untuk tujuan menerima atau membuat pesanan (pembelian atau jualan). Urusniaga ini berlaku sama ada antara perniagaan, isi rumah, individu, kerajaan dan organisasi-organisasi awam / swasta lain.

Kaedah pembayaran dan penghantaran barangan atau perkhidmatan urusniaga e-dagang ini boleh dijalankan melalui atau bukan melalui rangkaian pengkomputeran / internet.

Urusniaga e-dagang termasuk pesanan yang dibuat di laman web, extranet atau EDI. Walau bagaimanapun, urusniaga yang dibuat melalui panggilan telefon, faks, e-mel dan yang seumpamanya tidak dikategorikan sebagai urusniaga e-dagang.

5.1 E-commerce

E-commerce transactions is the sale or purchase of goods or services over the network computing / internet with designed method for the purpose of receive or make a booking (purchase or sale). The transaction is between businesses, households, individuals, governments and organisations of other public / private.

The method of payment and the delivery of goods or services e-commerce transactions can be carried out either through network computing / internet or not.

E-commerce transactions, including orders placed on the website, extranet or EDI. However, the transactions made by telephone, fax, email and the like are not been categorised as e-commerce transactions.

5.2 Peratus hasil yang diperoleh melalui transaksi e-dagang
Merujuk kepada peratus hasil transaksi e-dagang

5.2 Percentage of revenue through e-commerce transactions.
Refers to the percentage of income through e-commerce transactions.

5.3 Peratus perbelanjaan melalui transaksi e-dagang.
Merujuk kepada perbelanjaan transaksi e-dagang.

5.3 Percentage of expenditure through e-commerce transactions.
Refers to the percentage of expenditure through e-commerce transactions.