

Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 11

- (a) Modal perniagaan Minah:

$$\begin{aligned}\text{Modal} &= \text{Aset} - \text{Liabiliti} \\ &= (2,000 + 1,200 + 2,400) - 0 \\ &= \text{RM } 5,600\end{aligned}$$

- (b) Modal perniagaan Raju:

$$\begin{aligned}\text{Modal} &= \text{Aset} - \text{Liabiliti} \\ &= (2,800 + 24,600 + 4,850 + 120 + 2,500) - (1,340 + 10,000 + 310) \\ &= 34,870 - 11,650 \\ &= \text{RM } 23,220\end{aligned}$$

- (c) Modal perniagaan Kassim pada akhir tahun pertama:

$$\begin{aligned}\text{Modal akhir} &= \text{Modal awal} + \text{modal tambahan} + \text{Untung bersih} - \text{Ambilan} \\ &= 10,000 + 2,500 + (42,500 - 28,300) - (1,200 + 800) \\ &= 10,000 + 2,500 + 14,200 - 2,000 \\ &= \text{RM } 24,700\end{aligned}$$