Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 14

(a) Hitung jumlah aset, liabiliti dan ekuiti pemilik:
Jumlah aset
= Premis + Akaun belum terima + Inventori + Perabot + Insurans prabayar + Bank + Tunai
= 80,000 + 3,450 + 8,280 + 12,600 + 800 + 5,400 + 820
= RM111,350

Jumlah liabiliti
= Pinjaman bank + Akaun belum bayar + Deposit sewa diterima
= 20,000 + 2,800 + 1,000
= RM23,800

Ekuiti pemilik
= Aset – Liabiliti
= 111,350 – 23,800
= RM87,550

(b) Menunjukkan kesan urus niaga atas baki akaun-akaun:

	Baki awal (RM)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	Baki akhir (RM)
Premis	80,000								80,000
Pinjaman bank	20,000								20,000
Akaun belum terima	3,450				+1,100				4,550
Inventori	8,280			+650	-800				8,130
Akaun belum bayar	2,800	+2400		+650		-460			5,390
Perabot	12,600								12,600
Insurans prabayar	800						-30		770
Deposit sewa diterima	1,000								1,000
Bank	5,400		-120			-437			4,843
Tunai	820								820
Alatan pejabat	-	+2,400							2,400
Kadarbayaran terakru								+50	50
Modal	87,550		-120		+300	+23	-30	-50	87,673

(i) Aset semasa
= Akaun belum terima + Inventori + Insurans prabayar + Bank + Tunai
= 4,550 + 8,130 + 770 + 4,843 + 820
= RM19,113

(ii) Aset bukan semasa

= Premis + Perabot + Alatan pejabat
= 80,000 + 12,600 + 2,400
= RM95,000

(iii) Liabiliti semasa
= Akaun belum bayar + Deposit sewa diterima + Kadarbayaran terakru
= 5,390 + 1,000 + 50
= RM6,440

(iv) Liabiliti bukan semasa
= Pinjaman bank
= RM20,000

(v) Ekuiti pemilik
= Aset – Liabiliti
= (19,113 + 95,000) – (6,440 + 20,000)
= 114,113 – 26,440
= RM87,673