

## Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 23

### (a) Jadual Persamaan Perakaunan

| ASET       |              |                    |            |               |              | LIABILITI         | EKUITI PEMILIK |               |
|------------|--------------|--------------------|------------|---------------|--------------|-------------------|----------------|---------------|
| Urus niaga | Perabot      | Akaun belum terima | Inventori  | Bank          | Tunai        | Akaun belum bayar | Modal          | Untung Bersih |
|            | RM           | RM                 | RM         | RM            | RM           | RM                | RM             |               |
| Jan 1      | +4,000       |                    |            | +20,000       | +5,000       | +3,500            | +25,500        |               |
| 3          |              |                    | +2,000     | -2,000        |              |                   |                |               |
| 7          |              |                    |            |               | -250         |                   |                | -250          |
| 10         |              |                    | -1,050     |               | +1,500       |                   |                | +450          |
| 15         |              |                    |            |               | -50          |                   |                | -50           |
| 18         |              | +500               | -320       |               |              |                   |                | +180          |
| 22         |              |                    |            | -500          |              |                   |                | -500          |
| Baki akhir | <b>4,000</b> | <b>500</b>         | <b>630</b> | <b>17,500</b> | <b>6,200</b> | <b>3,500</b>      | <b>25,500</b>  | <b>(170)</b>  |

### (b) Penyata kedudukan kewangan

| Perniagaan Wong                                 |               |                   |               |
|-------------------------------------------------|---------------|-------------------|---------------|
| Penyata Kedudukan Kewangan pada 31 Januari 2016 |               |                   |               |
|                                                 | RM            |                   | RM            |
| Perabot                                         | 4,000         | Modal             | 25,500        |
| Inventori                                       | 630           | Rugi bersih       | (170)         |
| Akaun belum terima                              | 500           | Akaun belum bayar | 3,500         |
| Bank                                            | 17,500        |                   |               |
| Tunai                                           | 6,200         |                   |               |
|                                                 | <u>28,830</u> |                   | <u>28,830</u> |