Klasifikasi akaun dan Persamaan Perakaunan: Jawapan Soalan 62

Soalan (a)

Akaun	**RM**	**(i) Aset bukan semasa (RM)**	**(ii) Aset semasa (RM)**	**(iii) Liabiliti bukan semasa (RM)**	**(iv) Liabiliti semasa (RM)**
Tunai di tangan	585		585		
Overdraf bank	2,100				2,100
Inventori	12,348		12,348		
Akaun belum bayar	4,890				4,890
Premis	38,000	38,000			
Alatan pejabat	8,870	8,870			
Akaun belum terima	3,770		3,770		
Pinjaman bank	10,000			10,000	
Sewa diterima terdahulu	400				400
Faedah belum bayar	624				624
Bil belum terima	480		480		
Nota belum bayar	1,600			1,600	
Jumlah		**46,870**	**17,183**	**11,600**	**8,014**

v. Modal = Aset – Liabiliti
= (46,870 + 17,183) – (11,600 + 8,014)
= 64,053 - 19,614 = RM44,439

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Soalan (b)

Akaun	**RM**	**(i) Aset bukan semasa (RM)**	**(ii) Aset semasa (RM)**	**(iii) Liabiliti bukan semasa (RM)**	**(iv) Liabiliti semasa (RM)**
Tunai di tangan	320		320		
Bank	5,640		5,640		
Inventori	8,150		8,150		
Akaun belum terima	2,460		2,460		
Akaun belum bayar	1,500				1,500
Bil belum terima	480		480		
Lengkapan	8,200	8,200			
Mesin	15,000	15,000			
Komisen belum terima	640				640
Bil belum bayar	800				800
Gadaijanji	35,000			35,000	
Kenderaan	50,000	50,000			
Sewa terakru	500				500
Utiliti belum bayar	120				120
Hasil belum terperoleh	750				750
Inventori alat tulis	60		60		
Deposit sewa	1,000		1,000		
Simpanan tetap (3 bln)	5,000		5,000		
Jumlah		**73,200**	**23,110**	**35,000**	**4,310**

v. Modal = Aset – Liabiliti
= (73,200 + 23,110) – (35,000 + 4,310)
= 96,310 – 39,310 = RM57,000

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