

Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 65

Isikan kotak-kotak kosong dengan jawapan yang betul.

Aset = Liabiliti + Ekuiti pemilik

Aset (RM)	Liabiliti (RM)	Modal (RM)	Gerak kerja:
54,300	5,600	48,700	$A = L + M = 5,600 + 48,700 = \text{RM}54,300$
102,560	22,560	80,000	$L = A - M = 102,560 - 80,000 = \text{RM}22,560$
82,225	23,991	58,234	$M = A - L = 82,225 - 23,991 = \text{RM}58,234$

Aset = Liabiliti + Ekuiti pemilik + Untung bersih

Aset (RM)	Liabiliti (RM)	Modal (RM)	Untung bersih (RM)	Gerak kerja:
68,740	12,400	50,000	6,340	$A = L + M + UB = 12,400 + 50,000 + 6,340 = \text{RM}68,740$
78,540	58,600	32,330	(12,390)	$L = A - M - UB = 78,540 - 32,330 - (-12,390) = \text{RM}58,600$
120,680	50,000	58,130	12,550	$M = A - L - UB = 120,680 - 50,000 - 12,550 = 58,130$
64,900	8,450	60,000	(3,550)	$UB = A - L - M = 64,900 - 8,450 - 60,000 = -\text{RM}3,550 \text{ (rugi)}$

Aset = Liabiliti + Ekuiti pemilik + Hasil - Belanja

Aset (RM)	Liabiliti (RM)	Modal (RM)	Hasil (RM)	Belanja (RM)	Gerak kerja:
112,800	19,100	88,200	25,670	20,170	$A = L + M + H - B = 19,100 + 88,200 + 25,670 - 20,170 = \text{RM}112,800$
82,000	15,000	48,420	35,000	16,420	$L = A - M - H + B = 82,000 - 48,420 - 35,000 + 16,420 = \text{RM}15,000$
58,620	28,400	25,110	16,230	11,120	$M = A - L - H + B = 58,620 - 28,400 - 16,230 + 11,120 = \text{RM}25,110$
65,490	4,300	80,000	24,850	43,660	$H = A - L - M + B = 65,490 - 4,300 - 80,000 + 43,660 = \text{RM}24,850$
91,870	23,100	60,480	124,800	116,510	$B = L + M + H - A = 23,100 + 60,480 + 124,800 - 91,870 = \text{RM}116,510$