Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 67

(a) Modal awal
= A - L - H + B
= 21,000 – 5,600 – 48,640 + 39,780 = RM6,540

Modal akhir
= Modal awal +/- Untung (Rugi) bersih
= 6,540 + (48,640 – 39,780)
= 6,540 + 8,860 = RM15,400

(b) Modal awal
= A – L + Ambilan - H + B
= (10,400 + 6,500) – 920 + 4,000 – 10,800 + 12,460
= 16,900 – 920 + 4,000 – 10,800 + 12,460 = RM21,640

Modal akhir
= Modal awal +/- Untung (Rugi) bersih – Ambilan
= 21,640 + (10,800 – 12,460) – 4,000
= 21,640 – 1,660 – 4,000 = RM15,980

(c) Modal awal
= A – L – H + B
= (2,470 + 820 + 8,260 + 8,280) – 3,500 – 32,600 + (21,700 + 2,400 + 2,000 + 4,800 + 1,430)
= 19,830 – 3,500 – 32,600 + 32,330 = RM16,060

Modal akhir
= Modal awal +/- Untung (Rugi) bersih
= 16,060 + (32,600 – 32,330)
= 16,060 + 270 = RM16,330