

Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 68

(a) Modal

$$= A - L$$

$$= (10,000 + 21,400 + 35,500 + 320 + 2,420) - 0$$

$$= \text{RM}69,640$$

(b) Modal

$$= A - L$$

$$= (255 + 42,000 + 3,400 + 8,350 + 2,670 + 8,760 + 120) - (2,344 + 5,390 + 20,000 + 36 + 220)$$

$$= 65,555 - 27,990 = \text{RM}37,565$$

(c) Aset lain + Akaun belum terima = Liabiliti + Modal – Ambilan + Untung bersih
Akaun belum terima

$$= \text{Liabiliti} + \text{Modal} - \text{Ambilan} + \text{Untung bersih} - \text{Aset lain}$$

$$= (2,270 + 6,320) + 65,000 - 3,180 + 8,140 - (42,800 + 8,400 + 3,450 + 18,100)$$

$$= 8,590 + 65,000 - 3,180 + 8,140 - 72,750$$

$$= \text{RM}5,800$$