

## Klasifikasi Akaun dan Persamaan Perakaunan: Jawapan Soalan 70

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(a) (i) Modal Rozi

$$= \text{Aset} - \text{Liabiliti}$$

$$= 53,000 - 21,000 = \text{RM}32,000$$

(ii) Aset dan liabiliti Selva

Aset Selva

$$= (\text{Liabiliti Rozi} / 15) \times 100$$

$$= (21,000 / 15) \times 100 = \text{RM}140,000$$

Liabiliti Selva

$$= \text{Aset} - \text{Modal}$$

$$= 140,000 - 68,000 = \text{RM}72,000$$

(iii) Aset, liabiliti dan modal Tanya

Aset Tanya

$$= \text{Jumlah modal Rozi dan Selva} \times 125\%$$

$$= (68,000 + 32,000) \times 1.25 = \text{RM}125,000$$

Modal Tanya

$$= (\text{Aset Selva} / 125) \times 100$$

$$= (140,000 / 125) \times 100 = \text{RM}112,000$$

Liabiliti Tanya

$$= \text{Aset} - \text{Modal}$$

$$= 125,000 - 112,000 = \text{RM}13,000$$

(b) (i) Aset, liabiliti dan modal Merkel

Aset Merkel

$$= \text{Liabiliti Michelle} + \text{Modal May}$$

$$= 12,000 + 84,000 = \text{RM}96,000$$

Modal Merkel

$$= 60\% \times \text{Aset Merkel}$$

$$= 60\% \times 96,000 = \text{RM}57,600$$

Liabiliti Merkel

$$= \text{Aset} - \text{Modal}$$

$$= 96,000 - 57,600 = \text{RM}38,400$$

(ii) Aset dan liabiliti May

Aset May

$$= (\text{Liabiliti Merkel} / 50) \times 100$$

$$= (38,400 / 40) \times 100 = \text{RM}96,000$$

$$\begin{aligned}\text{Liabiliti May} \\ &= \text{Aset} - \text{Modal} \\ &= 96,000 - 84,000 = \text{RM}12,000\end{aligned}$$

(iii) Aset dan Modal Michelle

$$\begin{aligned}\text{Aset Michelle} \\ &= (\text{Liabiliti Merkel} / 120) \times 100 \\ &= (38,400 / 120) \times 100 = \text{RM}32,000\end{aligned}$$

$$\begin{aligned}\text{Modal Michelle} \\ &= \text{Aset} - \text{Liabiliti} \\ &- 32,000 - 12,000 = \text{RM}20,000\end{aligned}$$