

CCS | Bookkeeping - Everybody Can Do It

**Accounting Equation**  
**会计方程式**



**Assets**                      **Liabilities**                      **Owner's Equity**

122/2021

# CCS Insights

Bookkeeping - Everybody Can Do It - 4:  
Accounting Equation

簿记 - 每个人都能做到 - 4: 会计方程式

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## Accounting Equation



- The underlying concept of the Accounting Equation is that the entire value of all assets should equal the sum of the amounts due to third parties and the amount of money invested by the owners in their businesses. [i.e.  $\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$ ]
- Every company should be familiar with the concept of the Accounting Equation since it provides a clear picture of a company's financial status.
- It indicates that the company is in an excellent financial condition if the value of owners' equity exceeds the value of liabilities [ $\text{Owner's Equity} > \text{Liabilities}$ ].
  - This is because more of the assets are obtained via company money rather than through a loan.



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## Accounting Equation



- The opposite is true if the value of liabilities exceeds the company's equity value [ $\text{Owner's Equity} < \text{Liabilities}$ ].
  - This indicates that the company is in a terrible financial condition since more assets are bought through debt rather than capital.
  - Companies that are just getting started often find themselves in this scenario [In other words, there isn't enough money to start a business].
- To better comprehend the concept behind the accounting equation, I want to provide you with the following illustration.



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## Accounting Equation – Illustration



- A company owns machinery, office equipment, stock, and money in its bank account. All of these items are worth RM200K when taken together.
- The company obtained an RM120K bank loan to purchase the machinery and office equipment it needs to run its operations.
- The owners are responsible for supplying the inventory and the funds in the bank account.
- Liabilities total RM120K, but the value of ownership equity is RM80K [RM200 = RM120 + RM80] in this instance.



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## 会计方程式



- 会计方程式 [Accounting Equation] 的基本概念是，所有资产的全部价值应等于应付给第三方的金额和业主在其企业中投资的金额之和 [即：资产 = 负债 + 所有者 / 股东权益]。
- 每个公司都应该熟悉会计方程式的概念，因为它提供了一个公司财务状况的清晰图像。
- 它表明，如果所有者权益 [Owner's Equity] 的价值超过了负债的价值，那么公司的财务状况就很好 [即：所有者 / 股东权益 > 负债]。
- 这是因为公司大部分的资产，是通过公司资金获得的，并非是通过贷款所取得

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## 会计方程式



- 如果负债的价值超过了公司的权益价值 [即：负债 > 所有者 / 股东权益]，则情况正好相反。
  - ✓ 这表明公司的财务状况很糟糕，因为大部分的资产是通过债务而不是资本购买的。
  - ✓ 刚刚起步的公司，经常会发现自己处于这种情况 [即：创业资金不够]。
- 为了更好地理解会计方程式 [Accounting Equation] 背后的概念，我向你提供简单的说明

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## 会计方程式 - 说明



- 某公司拥有机器、办公设备、存货和银行账户中的钱。所有这些物品 [也就是公司所有的资产] 加起来价值是200千马币。
- 该公司获得了120千令吉的银行贷款，以购买其运营所需的机器和办公设备。
- 所有者 / 股东负责提供库存和银行账户的资金。
- 负债总额为120千令吉，因此这个例子中，所有者 / 股东权益的价值为80千令吉 [即：200 = 120 + 80]。

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