



### **Expenses & Revenues**



- Every company incurs expenditures while conducting its operations and produces income.
- When a company manufactures things to be sold or provides services to be offered, it reduces the value of the company's assets.
  - In this situation, the company makes payments to suppliers or expects to make payments to suppliers.
  - This decrease in assets reduces the Owner's Equity, which is referred to as "Expense".

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## **Expenses & Revenues**



- Rent charges, insurance expenses, electricity expenses, salaries, and other expenses are all instances of expenses that a company might encounter.
- When a company sells goods or provides services, it enhances the value of its assets. In this scenario, the company receives money from consumers or anticipates receiving payments from customers.
  - This growth in assets results in an increase in the Owner's Equity, referred to as "Revenue".
  - The generation of additional Owners' Equity occurs when revenues exceed operating expenditures. We call this additional Owners' Equity "Retained Earnings".

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### **Expenses & Revenues**



- Assume that you own a company that manufactures wooden toys.
  - The company pays its employees RM15,000 in wages to manufacture its items, purchases wood stuff for RM24,000, and pays electricity for RM8,000.
  - All the above payments resulted in a total cash decrease of RM47,000 and an RM47,000 decrease in the Owner's Equity in the form of expenses.
  - The company sells its wood toys for a total of RM72,000 in cash.



 This positive cash flow results in an RM72,000 revenue gain to the Owner's Equity.

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## 支出和收入



- · 每个公司在开展业务时都会产生支出 [Expenses] 与收入 [Revenues]。
- 当一个公司在制造即将要出售的东西或在进行服务提供时,公司资产的价值就会减少。
  - 在这种情况下,公司向供应商付款或预估会付款给供应商。
  - 这种资产的减少,被称为"费用",它减少了所有者的权益 [owner's equity]。

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# 支出和收入



- 租金、保险、电费、工资和其他费用都是公司可能遇到的费用实例。
- 当一个公司在销售商品或提供服务时,它会提高其资产的价值。在这种情况下,公司从消费者那里收到钱,或预期从客户那里收到付款。
  - 这种资产的增长导致了所有者权益 [Owner's Equity] 的增加,被称为"收入"。
  - 当收入超过运营支出 [operating expenditures] 时,就会产生额外的所有者权益。我们称这种额外的所有者权益为"保留盈余"[Retained Earnings]。

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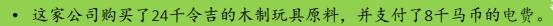
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# 支出和收入



- 我想再次向你提供一个直接的说明-假设你拥有一家生产木制玩具的公司。
  - 这家公司支付给员工15千令吉的工资来制造木制玩具。





- 所有上述付款导致现金总额减少47千令吉,所有者权益 [Owner's Equity] 以费用 [Expenses] 形式减少47千令吉。
- 该公司出售木制玩具的现金总额为72千令吉,所收到的现金收入,将导致所有者权益增加了72千令吉。

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