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Expenses & Revenues

 <p>Wages RM15,000</p>	 <p>Purchase RM24,000</p>	 <p>Electricity RM8,000</p>	 <p>Sales RM72,000</p>
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CCS Insights

Bookkeeping - Everybody Can Do It - 5: Expenses & Revenues

簿记 - 每个人都能做到 - 5: 支出和收入

Feel the CCS & Co Difference



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提供服务提供时，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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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。
 - 这家公司购买了 24 千令吉的木制玩具原料，并支付了 8 千马币的电费。
 - 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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