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CCS Insights

Bookkeeping - Everybody Can Do It - 8:
Accounting Accrual System

簿记 - 每个人都能做到 - 8: 会计权责发生制

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The CCS logo is in the bottom left corner. A cartoon illustration of a man in a blue suit and glasses holding a large abacus is in the bottom right corner.

Accounting Accrual System



- A cash accounting system and an accrual accounting system are the two types of accounting systems available.
- Only when a payment is made or received that expenses and revenues are recorded in the cash accounting system. As a result, every money inflow is considered revenue, and every money outflow is regarded as an expense.
- The vast majority of companies use the accrual accounting system. Because of this, a company can record revenues and expenses as soon as they are incurred, regardless of when a payment is received or paid.



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3

Accounting Accrual System



- For example, a company purchases materials for RM8,000 in October 2021 and immediately begins using all of the materials in the manufacturing process. Paying the payment is scheduled to take place in January 2022.
- The company must identify the cost of the supplies as an expense in 2021, regardless of whether or not the cash outflow occurred in 2021. In this instance, the company purchases a piece of raw material on credit.
- The amount of RM8,000 will be reflected on the material expenses and the accounts payable accounts in the ledger.



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4

Accounting Accrual System



- According to accounting principles, a business that purchases inventory on credit and transfers it into goods should debit the material expense account and credit the accounts payable account.
- This credit record implies that when the company makes a payment to its vendor, the accounts payable account should be debited from its bank account. This debit record reflects a reduction in the amount of business obligations owed.
- In November 2021, a company offered items worth RM15,000 to a customer who would pay the company in January 2022. The company must recognize the total selling prices income in 2021, regardless of whether or not the business receives the money the following year.



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5

Accounting Accrual System



- Assuming in this instance, the company agrees to make a credit-based sale. The accounts receivable accounts should be debited, and the sales revenue accounts should be credited when a business sells on credit to its customers.
- This debit entry on the accounts receivable account indicates that the company anticipates receiving financial inflows.
- When a company gets payment from a customer, the accounts receivable account should be updated to reflect the payment. The fact that this credit record exists indicates that the anticipated cash inflow has already been received.



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6

会计权责发生制



- 现金会计系统 [Cash Accounting System] 和权责发生制会计系统 [Accrual Accounting System] 是现有的两类会计系统。
- 在现金会计系统中，只有在支付或收到款项时才会记录为费用和收入。因此，每一笔钱的流入都被认为是收入，每一笔钱的流出都被认为是支出。
- 绝大多数公司都使用权责发生制会计系统。正因为如此，公司可以在收入和支出产生后立即记录，而不考虑什么时候才会收到或支付款项。
- 例如，一家公司在2021年10月购买了8千令吉的材料，并立即开始在生产过程中使用所有的材料。计划在2022年1月才支付有关的款项。

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7

会计权责发生制



- 该公司必须在2021年将这些材料的成本确定为支出，而不管现金流出是否发生在2021年。在这个例子中，该公司赊购了一件原料。
- 8千令吉的金额将反映在分类账的材料支出和应付账款中。
- 根据会计原则，一个赊购存货并将其转为销售产品的企业，应该借记 [Debit] 材料费用账户，贷记 [Credit] 应付账款账户。
- 这个贷方记录意味着，当企业向其供应商付款时，应从银行账户借入应付账款账户。这个借方记录反映了所欠商业债务的减少。

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8

会计权责发生制



- 在2021年11月，一家公司向一位客户提供价值15千令吉的物品，该客户将在2022年1月向公司作出付款。该公司必须在2021年确认总销售价格的收入，无论企业在下一年是否收到这笔钱。
- 假设公司同意提供放账账期，在这种情况下，当企业向客户赊销时，应收账款账户应被借记，而销售收入账户应被贷记。
- 应收账款账户的这一借方分录表明，公司预期会收到资金流入。
- 当公司从客户那里得到付款时，应收账款账户应该被更新以反映付款情况。应收账款账户方的贷记表明，预期的现金流入已经被收到。

01/04/22

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9

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