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Accounting Double Entry System 会计复式记账法

The diagram illustrates the Accounting Double Entry System. It features a central figure of a man in a blue suit, standing between two columns. The left column is labeled 'Debit' and contains a green checkmark, the Chinese characters '借记' (Debit), and icons of a cargo ship and a document labeled '出口单' (Export Invoice). The right column is labeled 'Credit' and contains a green checkmark, the Chinese characters '贷记' (Credit), and icons of an airplane and a document labeled '检验报告' (Inspection Report). The entire diagram is set against a green background with a brown border.

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CCS Insights

Bookkeeping - Everybody Can Do It - 9:
Accounting Double Entry System (1)

簿记 - 每个人都能做到 - 9: 会计复式记账法(1)

Feel the CCS & Co Difference

The illustration shows a woman with glasses and a blue jacket standing next to various accounting-related items. On the left, there are books labeled '税務法' (Tax Law) and '會計學' (Accounting). In the center, there is a calculator and a computer monitor displaying a spreadsheet. On the right, there is a book labeled '稽核報告' (Audit Report). The background is a solid orange color.

Accounting Double Entry System



- A double-entry accounting system is one in which every transaction impacts at least two different accounts.
- One or more accounts should be debited, and one or more accounts should be credited in order to balance the books.
- When a transaction has only two accounts affected, a straightforward entry should be made.
- In addition, when a transaction has an impact on more than two accounts, a compound entry should be created.



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Accounting Double Entry System



- We can look at these two types of entries by following three essential procedures.
- Firstly, we have to look at which accounts have changed and what type of accounts they are. After that, we have to look at how these accounts generate the changes.
- We shall create records on the impacted accounts following the requirements of debit credit language.



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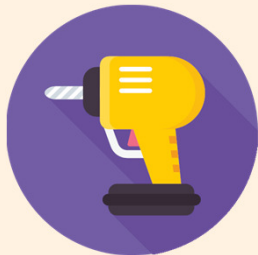
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Accounting Double Entry System – Simple Entry Example



- Here is the first illustration. A company purchases equipment worth RM5,000 on credit from a third party.
- It impacts two accounts, namely: the equipment account and the accounts payable account, and the accountant will make a simple entry at this point.



Equipment Account



Payable Account



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Accounting Double Entry System – Simple Entry Example



- Following the norms of **Debit Credit Language**, the accountant should establish a debit record on the equipment account and a credit record on the accounts payable. The equipment account is an asset account that increases, and accounts payable is a liability account that increases.

The accounting software transfers these amounts to the particular accounts in General Ledger.

Account	Debit	Credit
Equipment	5,000	
Accounts Payable		5,000

Equipment	
+5,000	
Accounts Payable	
	+5,000

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会计复式记账法



- 在复式会计系统下，每项交易至少影响两个不同的账户。
- 一个或多个账户应被借入 [Debited]，一个或多个账户应被贷入 [Credited]，以使账目平衡。
- 当一项交易只有两个账户受到影响时，应直接进行分录。
- 此外，当一项交易对两个以上的账户有影响时，应该建立一个复合分录。



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会计复式记账法



- 我们可以通过以下三个基本程序，看看这两类分录的情况。
- 首先，我们要看哪些账户发生了变化，以及它们是什么类型的账户。之后，我们要看这些账户是如何产生变化。
- 我们将按照借贷语言 [Debit Credit Language] 的要求在受影响的账户上建立记录。



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会计复式记账法 - 简单输入的例子



- 下面是第一个例子。一家公司向第三方赊购价值5千令吉的设备。
- 它对两个账户产生了影响，即：设备账户 [Equipment Account] 和应付账户 [Payable Account]，会计师此时会做一个简单的分录。



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会计复式记账法 - 简单输入的例子



- 遵循借贷语言的规范，会计应该在设备账户上建立借方记录 [debit record]，在应付账款上建立贷方记录 [credit record]。设备账户是一个增加的资产账户，而应付账款是一个增加的负债账户。

会计软件将这些金额转移到
总账 [General Ledger] 中的特定账户。

账户	借记	贷记
设备账户	5,000	
应付账户		5,000

设备账户	
+5,000	
应付账户	
	+5,000

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