



Unrecorded Expenses

未入账的费用

Current Period



Expenses Incurred

Later



Payment Made

156/2022

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Unrecorded Expenses



- Accounting principles require that expenses be recorded when they are incurred, regardless of when the payment is made as this affects owners' equity.
- Unrecorded expenses are incurred in the current period but paid later.
- An example of a typical 'unrecorded expense' is a salary earned in the current month but paid in the following month.
- Another common example would be the interest paid on a bank loan and the expenses incurred for utilities.



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3

Unrecorded Expenses - Example 1



- To better understand this principle, let us look at the First Example: A company may pay its employees for the previous month's salary during the current months.
- The employees entitle a total of **RM24,000** in salaries in January, but they have to wait until February to receive their January salary.
- The company should show in its accounts that the salary in question was earned by the employee in January and that the owner's equity was reduced in January, not when the salary was paid in February.
- To ensure accurate financial statements for January, the company should accrue the salaries earned in January at the end of January.



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4

Unrecorded Expenses - Example 1



- Simply put, the company's responsibilities have increased in January.
- The accountant should debit the Salaries Expense Account and credit the accrued Salaries Payable Account according to the principles of Debit Credit Language. And this record should be made at least once a month, that is after the payroll has been generated.

Journal Entries		
Account	Debit	Credit
Salaries Expenses	24,000	
Accrued Salaries Payable Account		24,000

Unrecorded Expenses - Example 1



- In addition to this, when the company pays its employees in February, at which point the company's liability to the employees is reduced, the accountant should debit the accrued salary account and credit the cash account.

Journal Entries		
Account	Debit	Credit
Accrued Salaries Payable Account	24,000	
Cash Account		24,000

未入账的费用



- 会计原则要求在费用发生时予以记录，而不考虑付款的时间，因为这影响到所有者权益。
- 未入账的费用是指在当期发生但后来才支付的费用。
- 当月赚取的工资但在下个月支付，就是一个很典型的“未入账的费用”的例子
- 另一个常见的例子是，为银行贷款所支付的利息以及水电费的支出。

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7

未入账的费用 - 例子 1



- 为了更好地理解这一原则，让我们看一下第一个例子：一家公司在当前向员工支付上个月的工资。
- 员工在1月份共享有24千令吉的工资，不过他们却需要等到2月份才收到他们一月份的工资。
- 公司应该在账目上展示，有关工资是员工在1月份所赚取的，所有者权益在1月份就减少了，而不是在2月份支付工资时才减少。
- 为了确保1月份财务报表的准确性，公司应该在1月底将1月份员工所赚取的工资计入。

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8

未入账的费用 – 例子 1



- 简单地说，公司支付的责任在1月份就产生了。
- 会计师应根据借贷语言 [Debit Credit Language] 的原则，在1月份时借记 [Debit] 薪金费用账户 [Salaries Expenses]，贷记 [Credit] 应付薪金支付账户。
- 而这一记录应至少每月进行一次，那就是在薪金结算后。

日记账 [Journal Entries]		
账户 [Account]	借记 / DR	贷记 / CR
薪金费用 [Salaries Expenses]	24,000	
应付薪金支付 [Accrued Salaries Payable Account]		24,000

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9

未入账的费用 – 例子 1



- 除此之外，当公司在2月份支付员工工资时，此时公司对员工的责任减少了，会计师应借记应付薪金账户，贷记现金账户。

日记账 [Journal Entries]		
账户 [Account]	借记 / DR	贷记 / CR
应付薪金支付 [Accrued Salaries Payable Account]	24,000	
现金 [Cash]		24,000

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10

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