

A1 Purposes and Role and Double-Entry System

Chapter 3 The Double-Entry System

會計帳目屬性：

- 會計帳目有其本身屬性，其本身屬性如下：

Assets:Dr Capital:Cr Liabilities:Cr Revenues:Cr Expenses:Dr Drawings:Dr

- 屬性是決定該帳目入帳及其正常結餘的處理，所以一定要緊記。
- 屬性的意思是指當交易會增加帳目金額，該交易就合乎該帳目的屬性，就應按該帳目的屬性入帳。
- 相反若該交易會減少該帳目金額，交易就不合乎該帳目的屬性，就應按該帳目的相反屬性入帳。
- 入帳處理的摘要如下：

金額增加

Assets:Dr Capital:Cr Liabilities:Cr Revenues:Cr Expenses:Dr Drawings:Dr

金額減少

Assets:Cr Capital:Dr Liabilities:Dr Revenues:Dr Expenses:Cr Drawings:Cr

Common types of business transactions

A. Capital contributions

- In the form of cash or cheque → 資產-現金/銀行存款增加，資本增加

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- In the form of other assets - 辦公設備的形式投入資本 → 資產-辦公設備增加，資本增加

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B. Assets (other than goods) bought, sold or returned

- Assets bought on credit → 資產-機械增加，負債-債主增加

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- Assets bought in cash or by cheque → 資產-機械增加，資產-現金/銀行存款減少

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- Assets sold on credit → 資產-債仔增加，資產-機械減少

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- Assets sold for cash or by cheque → 資產-現金/銀行存款增加，資產-機械減少

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- Returns of assets bought on credit → 資產-機械減少，負債-債主減少

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C. Goods bought, sold or returned

- Goods bought on credit → 購貨是一項開支 → 開支-購貨增加，負債-債主增加

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- Goods bought in cash or by cheque → 購買商品是開支 → 開支-購貨增加，資產-現金/銀行存款減少

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- Goods sold on credit → 銷售商品是一項收入 → 收入-銷售增加，資產-債仔增加

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- Goods sold for cash or by cheque → 銷售商品是一項收入 → 收入-銷售增加，資產-現金/銀行存款增加

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- Return of goods bought on credit (發 debit note) → 負債-債主減少，購貨開支減少-購貨退出

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6. Return of goods sold on credit (發 credit note) → 資產-債仔減少，銷貨收入減少-銷貨退回

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對於 Returns outwards 來說，Trade payables 需要扣減，所以 Trade payables 要 debit，因此發 debit note 就係 returns outwards 嘅退貨單。而對 Returns inwards 來說，Trade receivables 需要扣減，所以 Trade receivables 要 credit，因此發 credit note 就係 Returns inwards 嘅退貨單。

D. Payments to creditors → 負債-債主減少，資產-現金/銀行存款減少

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E. Expenses paid → 開支-租金增加，資產-現金/銀行存款減少

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F. Receipts from debtors → 資產-現金/銀行存款增加，資產-債仔減少

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G. Revenues received → 資產-現金/銀行存款增加，收入-佣金收入增加

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H. Cash deposited in or withdrawn from the bank account

1. Cash deposited in the bank account → 資產-銀行存款增加，資產-現金減少

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2. Cash withdrawn from the bank account → 資產-現金增加，資產-銀行存款減少

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I. Loans borrowed and repaid

1. Loans borrowed → 資產-現金/銀行存款增加，負債-銀行貸款增加

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2. Loans repaid → 負債-銀行貸款減少，資產-現金/銀行存款減少

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J. Drawings by the owner

1. Money taken from the business → 提用增加，資產-現金/銀行存款減少

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2. Goods taken from the business → 提用增加，開支-購貨減少

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3. Assets (other than money/goods) taken from the business: 辦公家具 → 提用增加，資產: 辦公家具減少

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