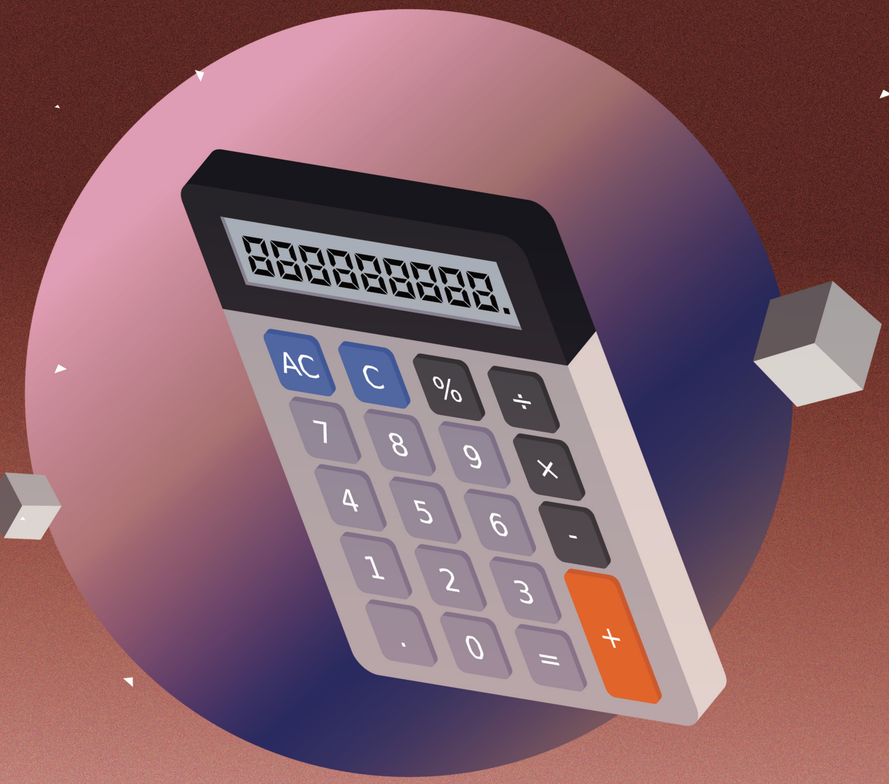
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手機　　平板　　電腦

購買課程後登入帳户
均可於以上設備觀看課程影片及下載電子筆記

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BAFS
企會財精讀課程

Accounting (Elective Part)
會計 (選修部分)

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BAFS(會計)搶分精讀班

Lesson 1: Financial Accounting - Accounting Cycle 1-3
財務會計 - 會計循環 1-3

作者 | Miss Jasmine CHOY

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INTENSIVE COURSE

BAFS(會計)搶分精讀班 - LESSON 1

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Lesson Flow 課堂流程

- Accounting Equation 會計等式
- Double entry system 複式記帳法
- Accounting Assumptions, Principles and Conventions 會計假設、原則及慣例
- Books of Original Entry and Types of Ledgers 原始分錄帳簿及分類帳類別

Learning Objectives 學習目標

- To grasp basic knowledge about accounting and its cycle 1-3 掌握基本會計知識及會計循環 1-3

Exercises 課後練習

- Classifying assets, liabilities, capital, revenue and expenses 資產、資本、負債、收益及費用的分類
- Books of original entries and ledger accounts 原始分錄帳簿及分類帳類別

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Accounting Equation 會計等式

P.02

Double entry system 複式記帳法

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Accounting Assumptions, Principles and Conventions 會計假設、原則及慣例

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Accounting Cycle 會計循環

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Accounting Equation 會計等式

Assets = Capital (if all assets are contributed by owner)

資產 = 資本

Assets = Capital + Liabilities

資產 = 資本 + 負債

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Double entry system 複式記帳法

- Transactions are being posted to two accounts 每項交易記帳入兩個帳戶
- Once on the debit side of an account 一次記入某帳戶的借方
- Once on the credit side of another account 一次記入另一個帳戶的貸方
- In equal amounts 金額必定相等

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Accounting Cycle 會計循環

Step 1 Identify and analyze business transactions
第1步 收集和核實商業交易的原始單據

Step 2 Record in books of original entries
第2步 把交易記錄在原始分錄簿

Step 3 Post to ledger accounts
第3步 把原始分錄簿上的記錄過帳到分類帳

Step 4 Prepare a trial balance
第4步 編製試算表

Step 5 Prepare year-end adjustments
第5步 作年終調整

Step 6 Prepare an adjusted trial balance
第6步 編製調整後試算表

Step 7 Balance off accounts and transfer balances of nominal accounts
第7步 結平分類帳內的所有帳戶

Step 8 Prepare financial statements
第8步 在會計期末，編製財務報表

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Step 1 Identify and analyze business transactions
第1步 收集和核實商業交易的原始單據

Source documents 原始單據

- **Sales invoice 銷售發票**
- **Purchases invoice 採購發票**
- **Debit note 借項通知單**
  - Issued by a customer to a supplier for goods returned 客戶退貨後發給供應商的文件
- **Credit note 貸項通知單**
  - Issued by a supplier to a customer for goods returned 供應商接受客戶退貨後，向客戶發出的文件
- **Receipt 收據, cheque counterfoil 支票存根, pay-in slip 存款存根**





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Step 2 Record in books of original entries
第2步 把交易記錄在原始分錄簿

Books of original entries 原始分錄簿

- **Sales journal 銷貨簿**
- **Purchase journal 購貨簿**
- **Returns inwards journal 銷貨退回簿**
- **Returns outwards journal 購貨退還簿**
- **Cash book 現金簿**
  - Cash discount 現金折扣
    - When paid/received within a specified period of time 一段期間內支付
  - Trade discount 交易折扣
    - When bulk purchase/sales 大量購買
- **General journal 普通日記簿**

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