

Prosoft Training Center  
 台大電腦教學中心  
 Accounting Basic Concept  
 會計基本觀念

**會計**：錢從何而來，用到何處去的一個記錄。

**Accounting** : Good records that shows where its money came from, where it goes, and how the company is performing by report.

**資產負債表**：任何一個特定時間(月底或年底)的財務狀況。

**Balance Sheet** : Financial statement at a specific point in time.

**損益表**：在任何一段時間(一個月或一年之內)公司盈虧狀況。

**Income Statement** : Entity's profit or loss financial statement during an accounting period.

**會計公式**：有借(左)必有貸(右)，借貸必相等。

**Double Entry** : Debit and credit must be equal.

Balance Sheet

資產負債表

<u>Debit</u>		<u>Credit</u>
Assets	=	Liability
		+
		Equity (Capital)

<u>借方</u>		<u>貸方</u>
資產 ( 1xxx )	=	負債 ( 2xxx )
		+
		資本 ( 3xxx )

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Income Statement

損益表

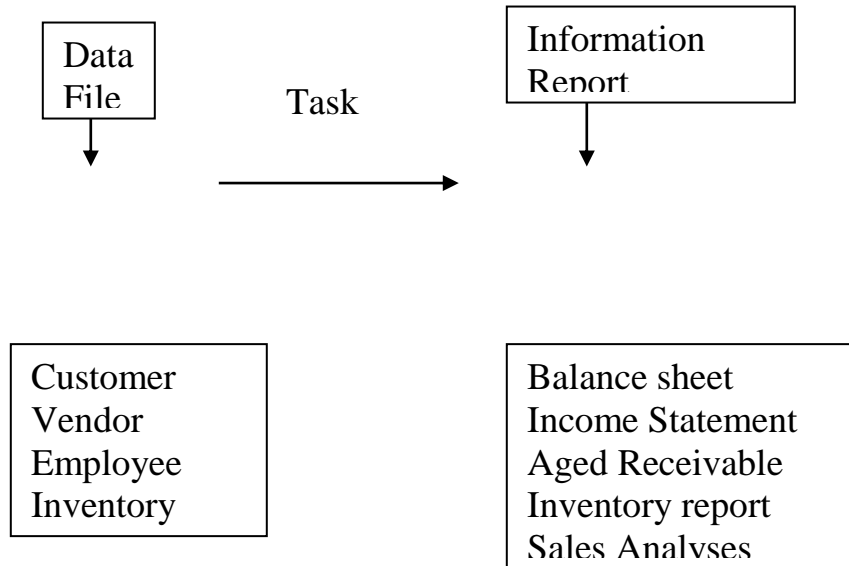
| <u>Debit</u>              |  | <u>Credit</u>   |
|---------------------------|--|-----------------|
|                           |  | Revenue (Sales) |
| - Cost of Good (Purchase) |  |                 |
| - Expense                 |  |                 |

| <u>借方</u>         |  | <u>貸方</u>     |
|-------------------|--|---------------|
|                   |  | 銷貨收入 ( 4xxx ) |
| - 銷貨成本 ( 5xxx )   |  |               |
| - 費用 ( 6/7/8xxx ) |  |               |

= Net Income (Gain or Loss)

= 淨利

會計：是將資料經過處理轉變為有用的報表



借方科目 Debit

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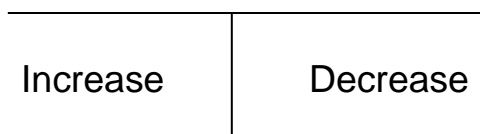
資產 Assets (1.....)

銷貨成本 Cost of Goods (5.....)

費用 Expense (6.....)

借方科目 Debit

=====



貸方科目

=====

負債 Liability (2.....)

資本 Capital or Equity (3.....)

銷貨 Sales or Revenue (5.....)

貸方科目 (Credit)

=====

|          |  |
|----------|--|
| Decrease |  |
| Increase |  |

1. Assets Accounts

- a). Increase – Debit this account at the left side.
- b). Decrease – Credit this account at the right side.

Assets

|          |  |
|----------|--|
| Increase |  |
| Decrease |  |

2. Liability Accounts

- a). Increase – Credit this account at the right side.
- b). Decrease – Debit this account at the left side.

Liability

|          |  |
|----------|--|
| Decrease |  |
| Increase |  |

3. Equity Accounts

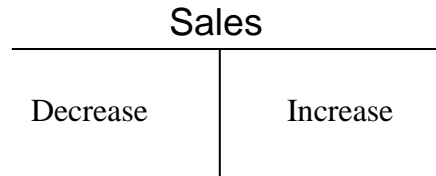
- a). Increase –Credit this account at the right side.
- b). Decrease –Debit this account at the left side.

Equity

|          |  |
|----------|--|
| Decrease |  |
| Increase |  |

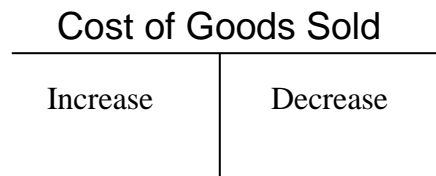
#### 4. Sales Accounts

- a). Increase –Credit this account at the right side.
- b). Decrease –Debit this account at the left side.



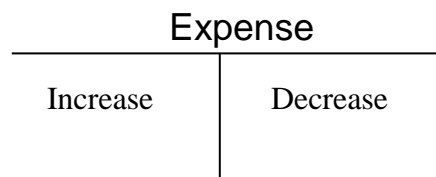
#### 5. Cost of Goods Sold

- a). Increase – Debit this account at the left side.
- b). Decrease – Credit this account at the right side.



#### 6. Expense Accounts

- a). Increase – Debit this account at the left side.
- b). Decrease – Credit this account at the right side.



1. The owner invest \$10,000 cash for the company.

**General Journal**

|         | Debit  | Credit |
|---------|--------|--------|
| Cash    | 10,000 |        |
| Capital |        | 10,000 |

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**General Ledger**

| Cash   |  | Capital |        |
|--------|--|---------|--------|
| Dt     |  |         | Cr     |
| 10,000 |  |         | 10,000 |

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**Balance Sheet**

| <u>Debit</u> | <u>Credit</u>  |
|--------------|----------------|
| Assets       | Liability      |
|              | Equity         |
| Cash 10,000  | Capital 10,000 |
| 10,000       | 10,000         |

2. The owner use 2,000 cash to buy company equipment.

**General Journal**

|           | Debit | Credit |
|-----------|-------|--------|
| Equipment | 2,000 |        |
| Cash      |       | 2,000  |

**General Ledger**

| Cash               |             | Equipment   |  |
|--------------------|-------------|-------------|--|
| Dt<br>10,000       | Cr<br>2,000 | Dt<br>2,000 |  |
| <i>Dt</i><br>8,000 |             |             |  |

**Balance Sheet**

| <u>Debit</u>    | <u>Credit</u>  |
|-----------------|----------------|
| Assets          | Liability      |
| Equipment 2,000 | Equity         |
| Cash 8,000      | Capital 10,000 |
| 10,000          | 10,000         |

3. The company bought inventory with 1,000 cash and 4,000 accounts payable.

**General Journal**

|                  | Debit | Credit |
|------------------|-------|--------|
| Inventory        | 5,000 |        |
| Cash             |       | 1,000  |
| Accounts Payable |       | 4,000  |

**General Ledger**

| Cash                                                                                                                                                                                                                                                                                                                              |              | Inventory    |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--|
| <b>Dt</b>                                                                                                                                                                                                                                                                                                                         | <b>Cr</b>    | <b>Dt</b>    |  |
| <b>10,000</b>                                                                                                                                                                                                                                                                                                                     | <b>2,000</b> | <b>5,000</b> |  |
|                                                                                                                                                                                                                                                                                                                                   | <b>1,000</b> |              |  |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><i>Dt</i></p> <p>7,000</p> </div> <div style="width: 45%;"> <p>Accounts Payable</p> <hr style="border-top: 1px solid black;"/> <p style="text-align: right;"><b>Cr</b></p> <p style="text-align: right;"><b>4,000</b></p> </div> </div> |              |              |  |

**Balance Sheet**

| Debit                                                                                                | Credit                                                                                                     |               |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------|
| <p><b>Assets</b></p> <p>Cash           7,000</p> <p>Equipment   2,000</p> <p>Inventory     5,000</p> | <p><b>Liability</b></p> <p>Accounts Payable 4,000</p> <p><b>Equity</b></p> <p>Capital           10,000</p> |               |
| <b>14,000</b>                                                                                        | <b>=</b>                                                                                                   | <b>14,000</b> |

4. The company pay 3,000 for the accounts payable.

**General Journal**

|                  | Debit | Credit |
|------------------|-------|--------|
| Accounts Payable | 3,000 |        |
| Cash             |       | 3,000  |

**General Ledger**

| Cash      |           | Accounts Payable |           |
|-----------|-----------|------------------|-----------|
| <b>Dt</b> | <b>Cr</b> | <b>Dt</b>        | <b>Cr</b> |
| 10,000    | 2,000     | 3,000            | 4,000     |
|           | 1,000     |                  |           |
|           | 3,000     |                  |           |
|           |           |                  |           |
| <i>Dt</i> |           |                  | <i>Cr</i> |
| 4,000     |           |                  | 1,000     |

**Balance Sheet**

| <u>Debit</u>    | <u>Credit</u>          |
|-----------------|------------------------|
| Assets          | Liability              |
| Cash 4,000      | Accounts Payable 1,000 |
| Equipment 2,000 | Equity                 |
| Inventory 5,000 | Capital 10,000         |
|                 |                        |
| 11,000          | = 11,000               |



5. The company sell inventory 3,000, the cost of goods is 2,500. The company got 1,000 cash and 2,000 accounts receivable.

**General Journal**

|                     | Debit | Credit |
|---------------------|-------|--------|
| Cash                | 1,000 |        |
| Accounts Receivable | 2,000 |        |
| Sales               |       | 3,000  |
| Cost of Goods sold  | 2,500 |        |
| Inventory           |       | 2,500  |

**General Ledger**

Cash

|                                                |                                                           |
|------------------------------------------------|-----------------------------------------------------------|
| <b>Dt</b><br><b>10,000</b><br><br><b>1,000</b> | <b>Cr</b><br><b>2,000</b><br><b>1,000</b><br><b>3,000</b> |
|------------------------------------------------|-----------------------------------------------------------|

*Dt*  
5,000

Inventory

|                           |                           |
|---------------------------|---------------------------|
| <b>Dt</b><br><b>5,000</b> | <b>Cr</b><br><b>2,500</b> |
|---------------------------|---------------------------|

*Dt*  
2,500

Accounts Receivable

|                           |  |
|---------------------------|--|
| <b>Dt</b><br><b>2,000</b> |  |
|---------------------------|--|

Sales

|  |                           |
|--|---------------------------|
|  | <b>Cr</b><br><b>3,000</b> |
|--|---------------------------|

Cost of Goods Sold

|                           |  |
|---------------------------|--|
| <b>Dt</b><br><b>2,500</b> |  |
|---------------------------|--|

Balance Sheet

| <u>Debit</u>              |          | <u>Credit</u>          |
|---------------------------|----------|------------------------|
| <b>Assets</b>             |          | <b>Liability</b>       |
| Cash 4,000                |          | Accounts Payable 1,000 |
| Equipment 2,000           |          | <b>Equity</b>          |
| Inventory 2,500           |          | Capital 10,000         |
| Accounts Receivable 2,000 |          | Net Income 500 ←       |
|                           | 11,500 = | 11,500                 |

Income Statement

| <u>Debit</u>                    |   | <u>Credit</u> |
|---------------------------------|---|---------------|
| <b>Cost of Goods Sold</b> 2,500 |   | Sales 3,000   |
|                                 |   |               |
| Gross Net Income                | = | 500 ←         |