

高中适用

# 会计学作业簿

Senior Middle  
ACCOUNTING  
Workbook



## 编撰理念与特色


分享人：苏婷凤

2023年8月19日

# 《会计学作业簿》

## 编写标准：

- 马来西亚董教总华文独中工委统一课程委员会出版的《会计学参考书》
- 配合《会计学课程标准》以及
- 国际财务报告准则的“会计原则和标准”

《会计学作业簿》 共  册：

- 高中一
- 高中二
- 高中三

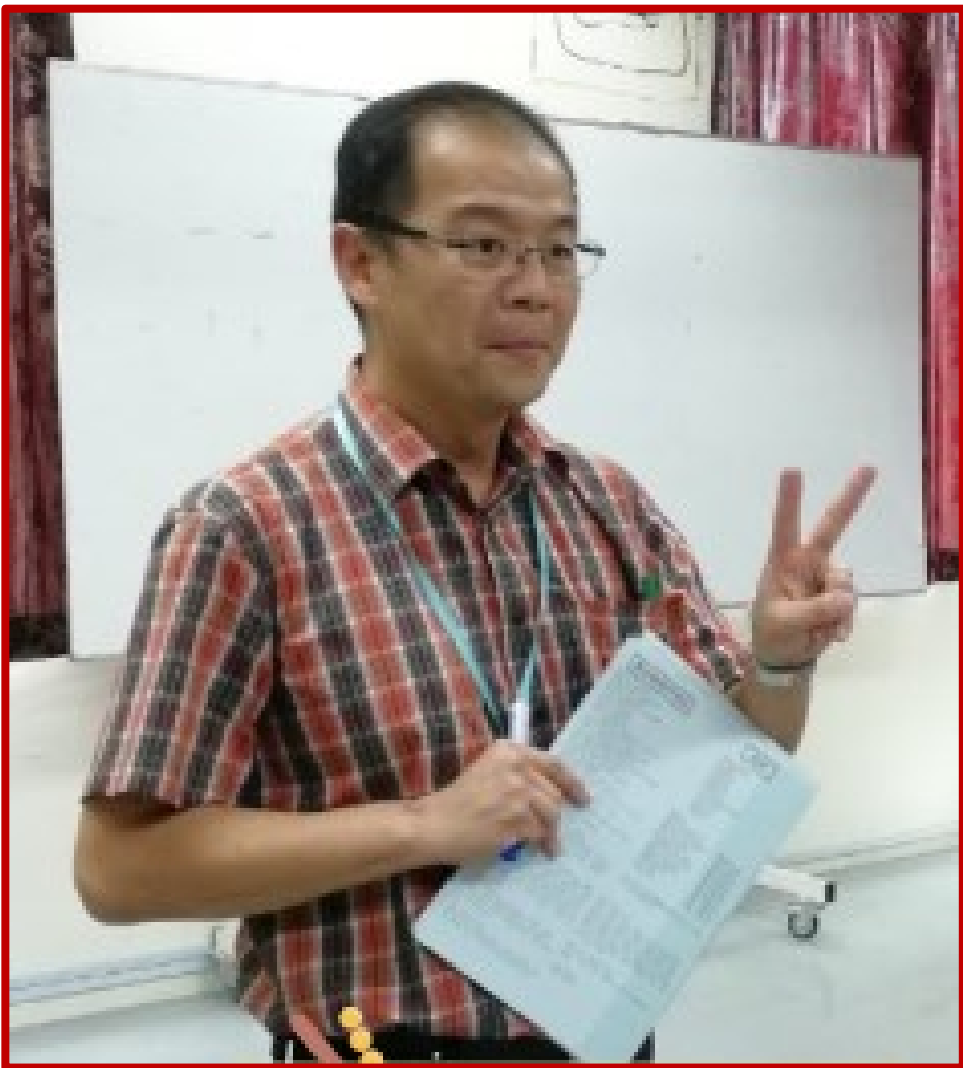
# 大家是否对作业簿有期待呢?



期待无比的眼神



在詹文龙老师的努力  
编写下，  
《会计学作业簿》终于诞生了！





高中适用  
**会计学作业簿**  
Senior Middle  
**ACCOUNTING**  
Workbook

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姓名：\_\_\_\_\_

班级：\_\_\_\_\_

董教总华文独中工委统一课程委员会编纂

高中适用 会计学作业簿

1

董教总华文独中工委统一课程委员会编纂

董总出版





Senior Middle

# Accounting Workbook 1

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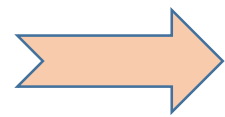
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这是统考于1975年开始，董总第1次出版的会计学作业簿



让老师与学生能更清楚理解与掌握统考课程的程度

# 每一个章节：

## 选择题：

Which of the following is **not** a broad type of business that is differentiated by its operating activities?

- (A) Charity business
- (B) Service business
- (C) Trading business
- (D) Manufacturing business

## 作答题

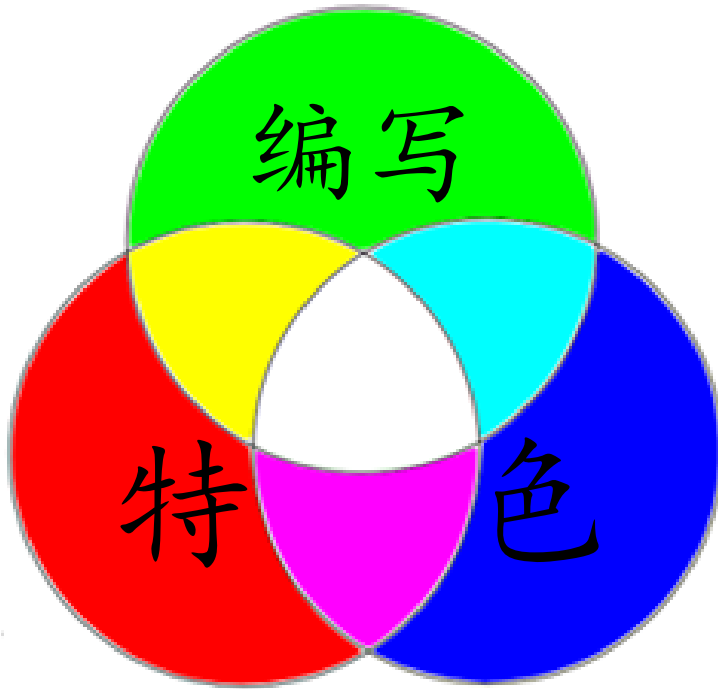
Briefly explain the following terms:

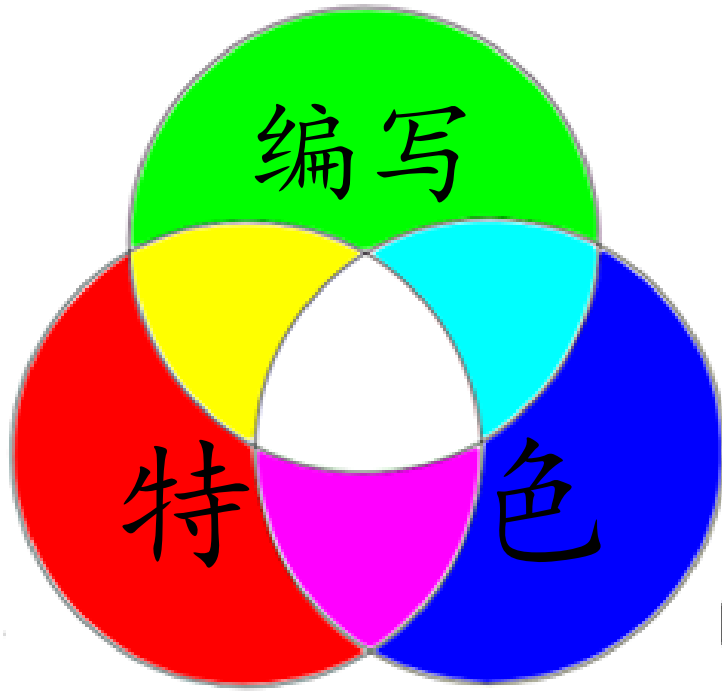
- (a) "Sdn Bhd": \_\_\_\_\_
- (b) "Bhd" : \_\_\_\_\_

Kenjo Enterprise, a stationery dealer provides the following financial information for the year ended 31 December Year 2:

	RM		RM
Non-Current Assets	82,050	Current Assets	34,650
Current Liabilities	15,000	Non-Current Liabilities	20,000

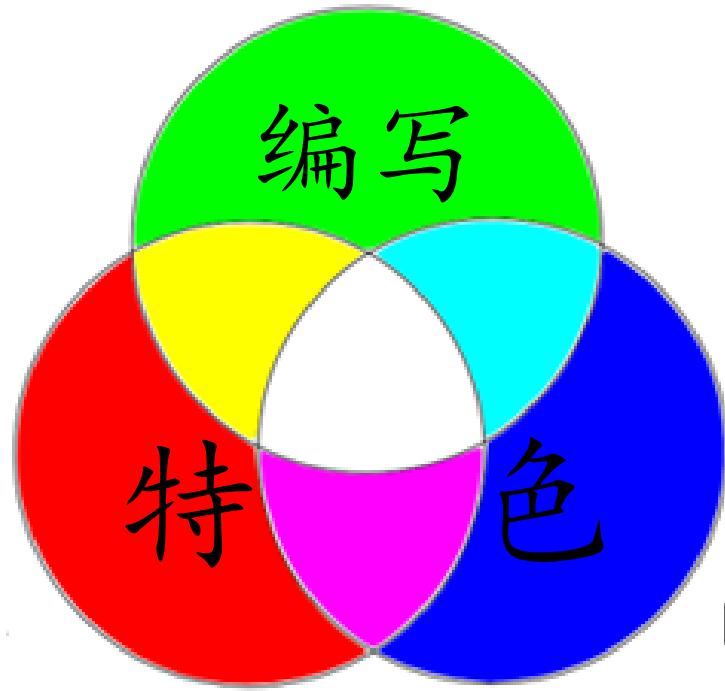
You are required to prepare Kenjo Enterprise's Statement of Financial Position as at 31 December Year 2.





作业簿设计有分**单面**与**双面**。

选择题以**双面**设计，建议在每个章节结束后，引导学生做选择题，以巩固基本概念，也可作为学生自主学习的材料。

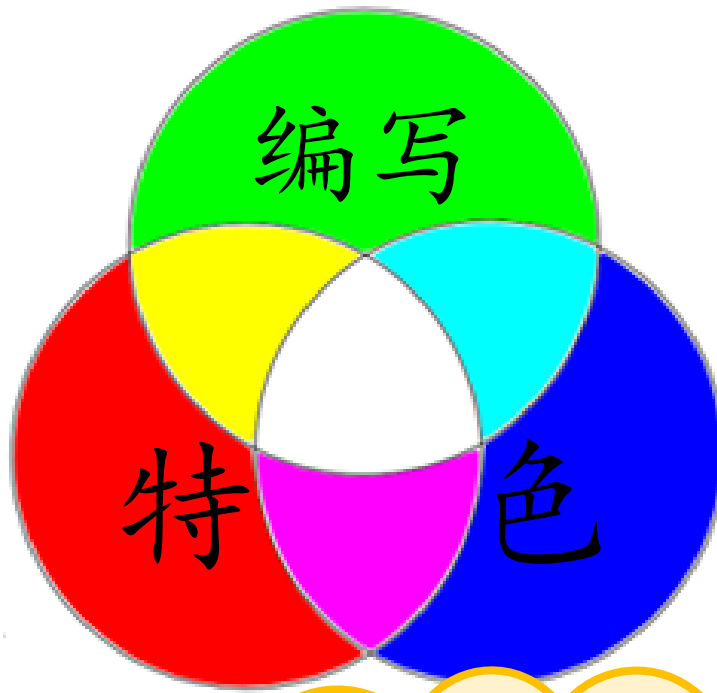


每一题选择题都有四个选项的小圆圈，旨在让学生适应“0”答案纸上涂黑相应的字母。

Which of the following is **not** a broad type of business that is differentiated by its operating activities?

- Charity business
- (B) Service business
- (C) Trading business
- (D) Manufacturing business

问答题则以**单面**设计, 附有**虚线**, 可**撕下粘贴**在笔记, 有助于评量与巩固学生的学习, 也可作为学生自主学习的材料;



学生复习时, 在参阅自己做好的答案时可以重温题目的要求与特点。



Sales	65,000
Cost of sales	36,000
Operating Expenses	16,500

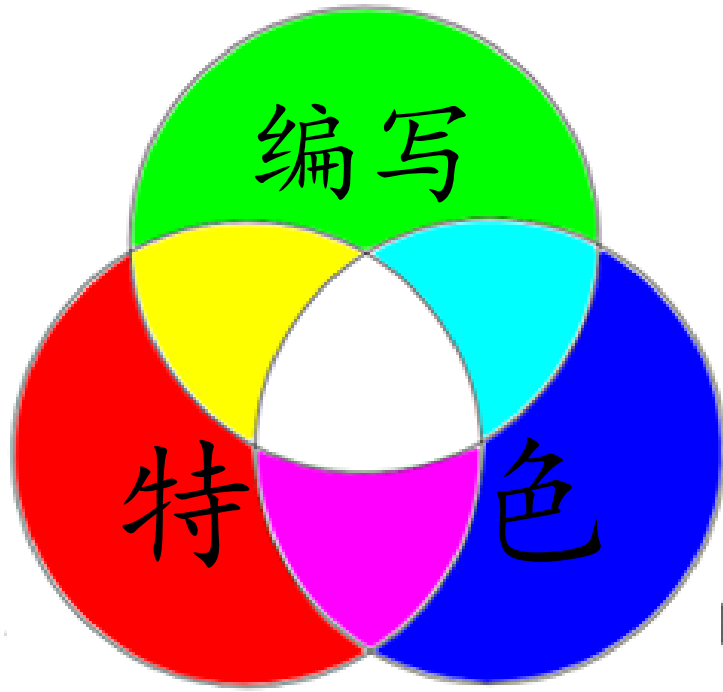


5. Kenjo Enterprise, a stationery dealer provides the following financial information for the year ended 31 December Year 2:

	RM		RM
Non-Current Assets	82,050	Current Assets	34,650
Current Liabilities	15,000	Non-Current Liabilities	20,000

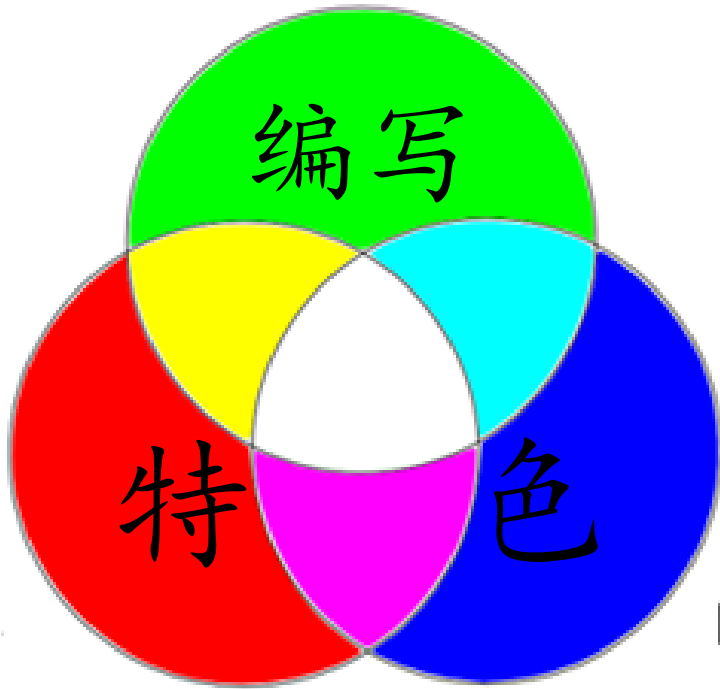
You are required to prepare Kenjo Enterprise's Statement of Financial Position as at 31 December Year 2.





- 题目设计由易入难
- 循序渐进
- 对准学习目标与重点
- 提升思维能力
- 拓展应用能力

例子



简易题

1. Zu Wen Trading provides the following financial information for Year 4:

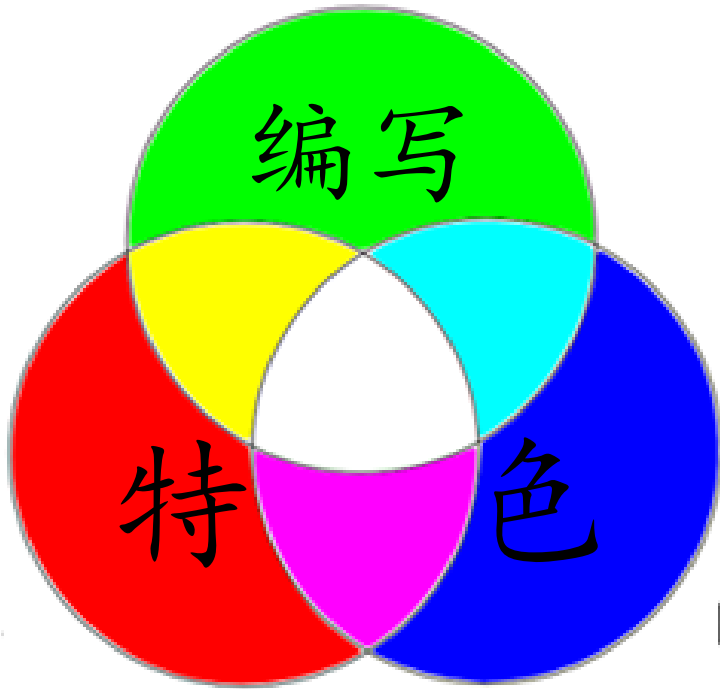
	RM
Opening balance of Trade Receivables	21,500
Credit sales for the year	75,400
Goods returned by credit customers	2,850
Cheques received from receivables for debts payment	62,350
Irrecoverable debts written off during the year	1,100

Additional Information:

- (i) Further irrecoverable debts should be written off for RM 700.
- (ii) Zu Wen decided to create an allowance for receivables for 5% on year-end receivables balance.

You are required to prepare:

- (a) Trade Receivables Account;
- (b) Irrecoverable Debts Account;
- (c) Allowance for Receivables Account;
- (d) Extracted Statement of Profit or Loss for the year ended 31 December; Year 4 for the above transactions recording and balance or close these accounts of Zu Wen Trading.



对准学习目标

3. Pei Zhi Enterprise's financial year ends on 31 December every year. Her receivables balance at the end of each accounting year are as follows:

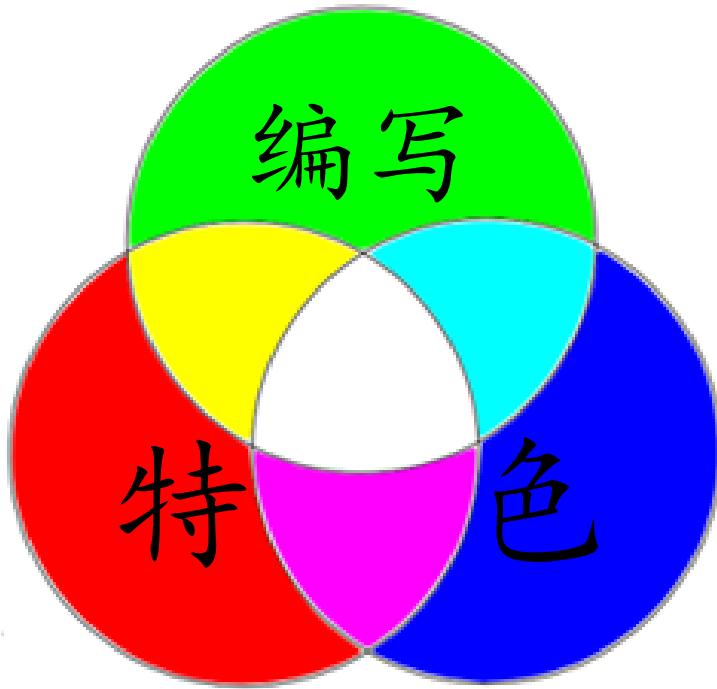
Receivables balance on 31 December	Amount RM
Year 2	8,000
Year 3	6,500
Year 4	12,500
Year 5	10,000

According to Pei Zhi's policy, set aside 4% of the receivables balance as an allowance for receivables and Pei Zhi revised the allowance rate to 5% for Year 5.

You are required to:

- calculate the allowance for receivables for each year;
- prepare Allowance for Receivables Account for the Year 2 to Year 5;
- complete the table for the financial statements presentation.

Year	Statement of Profit or Loss		Statement of Financial Position Net Receivables Balance
	Debit	Credit	
	RM	RM	RM
Year 2			
Year 3			
Year 4			
Year 5			



提升思维能力

6. Wei Lun Enterprise, a dealer selling stationery in Klang Valley. The owner provides the financial information related to receivables accounts for Year 4:

Outstanding Period	Current	31 days - 60 days	61 days - 90 days	91 days - 120 days	120 days and above	Total
	RM	RM	RM	RM	RM	RM
Amount owed	28,500	16,200	9,400	6,000	3,300	63,400

Wei Lun decided to create an allowance for receivables for the year according to the length of debts owed at the rate stated below:

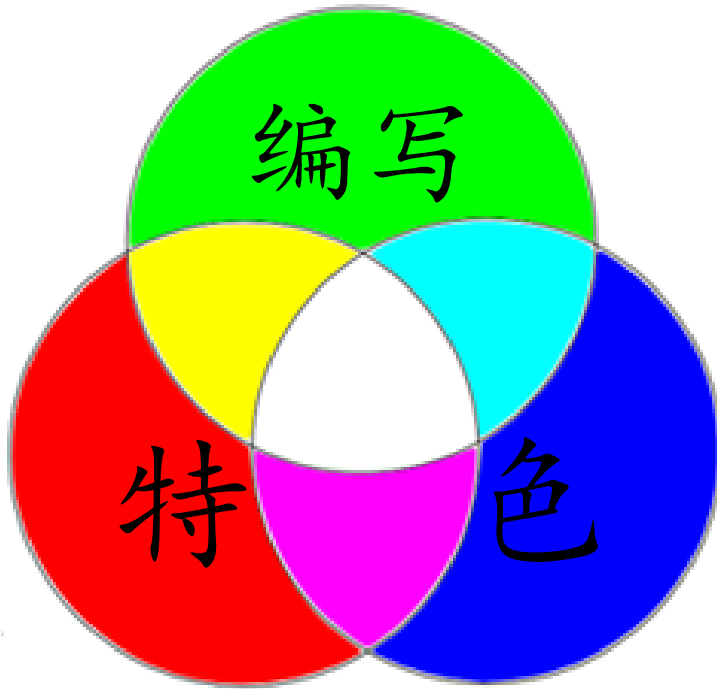
For debts owed within 31 – 60 days	2%
For debts owed within 61 – 90 days	5%
For debts owed within 91 – 120 days	8%
For debts owed 120 days and above	20%

During Year 4, Wei Lun had written off RM 1,500 as irrecoverable debts.

Wei Lun also received a cheque for RM 2,850 from an ex-customer who declared bankruptcy in the early years and had his debts written off in Year 1 but has now recovered.

You are required to assist Wei Lun:

- calculate the allowance for receivables for the year ended 31 December Year 4;
- open the following accounts in General Ledger for the above adjusting entries, balance or close the accounts after the necessary adjustments had made.
  - Allowance for Receivables;
  - Irrecoverable Debts;
  - Irrecoverable Debts Recovered;
- prepare an extract of the Statement of Profit or Loss for the year ended 31 December Year 4 that includes the above items;
- prepare an extract of the Statement of Financial Position as at 31 December Year 4, to show the status of receivables balance under the heading of current assets.



拓展应用能力

7. Gynee Trading has operates as a retails business for several years in Kuala Lumpur. Gynee normally sold goods to customers on credit, and she has accumulated 50 credit customers. Gynee Trading's accounting year ended 31 December.

The following information related to her credit customers:

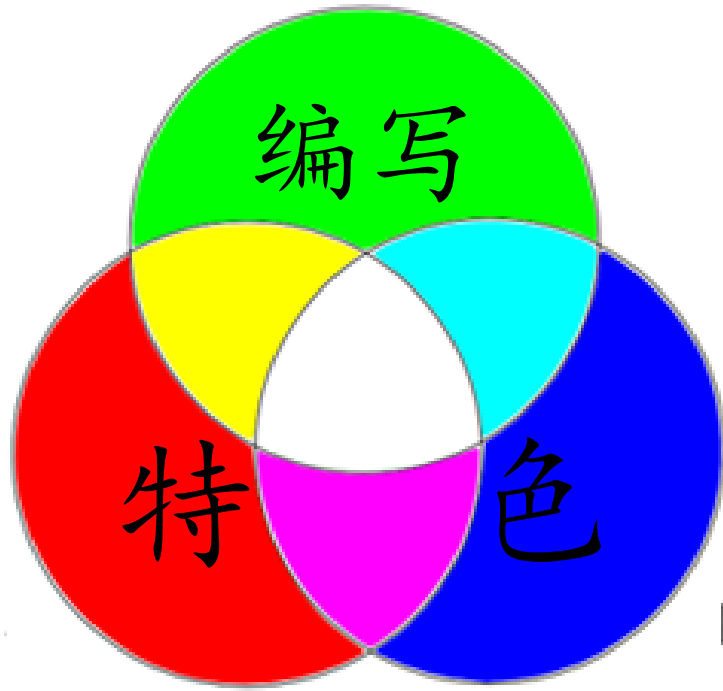
- For the Year 2: Trade receivables balance as at 31 December was RM 28,000.  
There were no irrecoverable debts or irrecoverable debts recovered for this year.
- For the Year 3: Trial Balance as at 31 December shown trade receivables balance as RM 40,000.  
During the year, RM 1,800 debts had been written off and irrecoverable debts recovered was RM 500.
- For the Year 4: Closing balance of trade receivables was RM 39,000.  
After the Trial Balance was prepared, the following issues were taken place:  
(i) a debt of RM 2,500 was treated as irrecoverable.  
(ii) collect a debts of RM 1,000 from a receivable who has declared bankruptcy and written off in Year 1.

Additional Information:

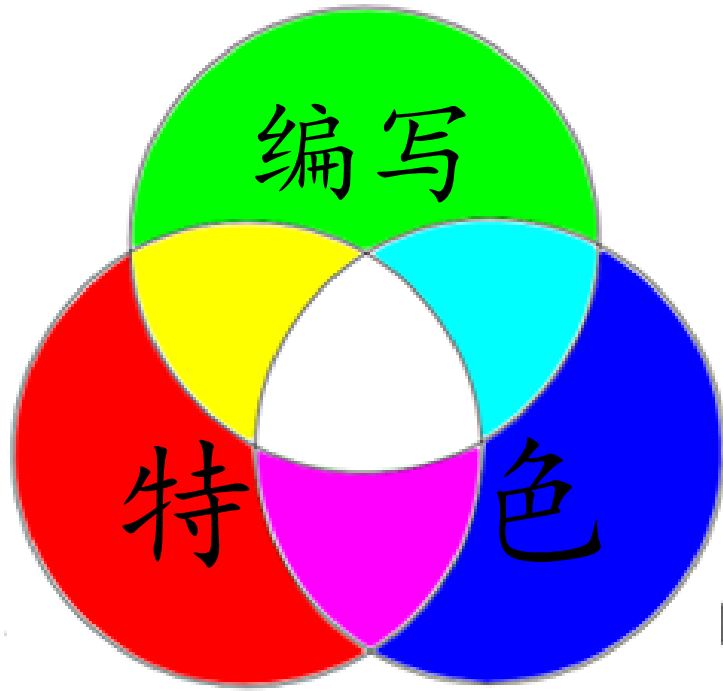
Gynee Trading has started to make allowance for receivables from Year 2 at 5% on net trade receivables balance constantly.

You are required to:

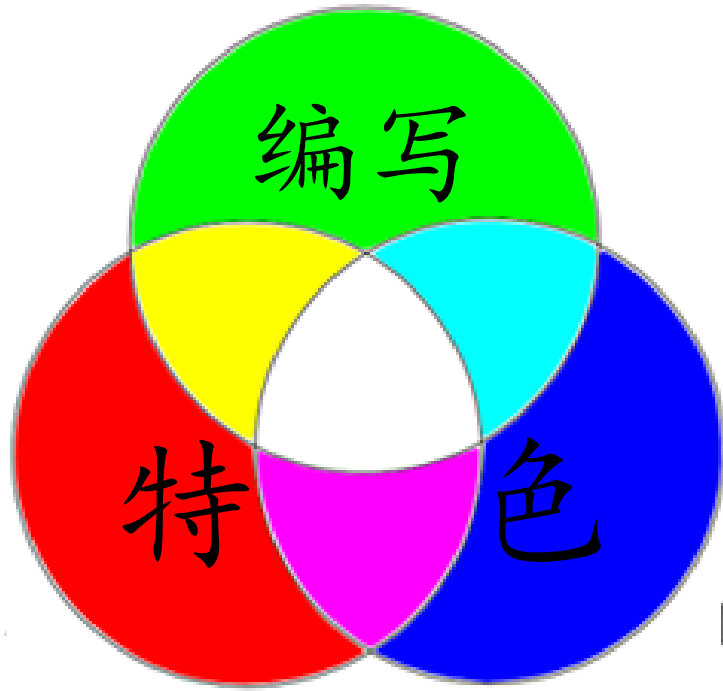
- (a) prepare the following accounts for Year 2 to Year 4 for the above adjusting entries and closing entries:  
(i) Irrecoverable Debts;  
(ii) Irrecoverable Debts Recovered;  
(iii) Allowance for Receivables;
- (b) prepare an extract of the Statement of Profit or Loss for the year ended 31 December Year 3;
- (c) prepare an extract of the Statement of Financial Position as at 31 December Year 4.



- 注重实践的素养导向习题,培养学生拥有**处理财务记录**和**编制财务报表**的技能;
- 适合高中生的**认知**水平,强化学生的**系统思维**,掌握**整体概念**;
- 在答题过程中,促进学生**相互学习**与**讨论的能力**。

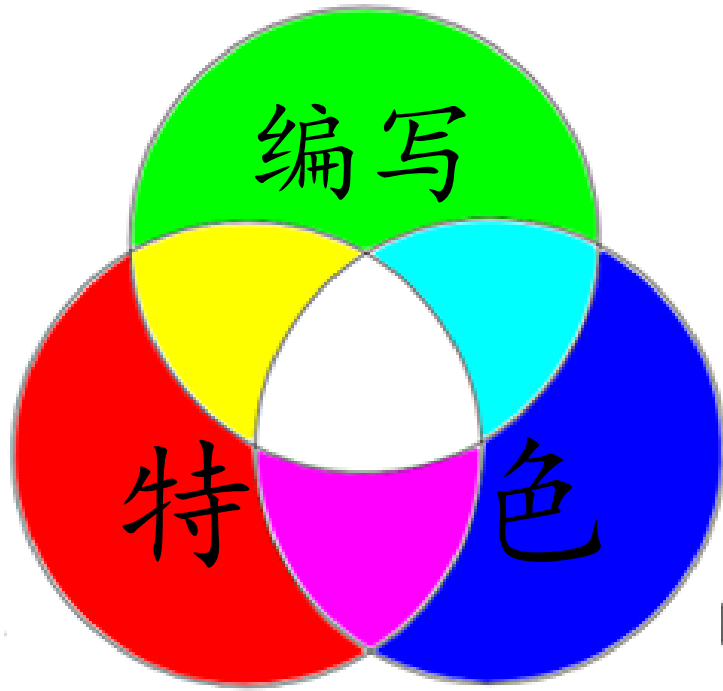


- 通过选择题、简答题与问答题的**多元**题型,强化学生对会计的基本概念、
- 促进学生**了解**准则,**开拓**制定财务报表以及**分析**企业财务业绩等管理会计知识与技能,并**激发**学习兴趣及**提升**解题能力。



使用方式：

- 教师在教学过程中可**弹性**使用作业簿的习题
- 按照学生**学习能力与进度**，分配练习给学生
- 贯彻**因材施教**的理念。



- 本作业簿附有**总复习**，题目涵盖每一章的**综合**题目，并延伸**跨章节**的情境，使学生综合运用所学的知识，加深理解，了解会计对企业管理和商务决策的重要性，以贯彻《独中教育**蓝图**》的“乐教爱学，成就孩子”的目标。



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谢 谢  
líng tīng  
聆 听

