

# ACCOUNTING ADJUSTMENT

— E - B O O K —

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**Muhammad Mirza Bin Azly**


**2023**



# ACCOUNTING ADJUSTMENT

— E - B O O K —

Life is just like  
accounting, everything  
must be balanced.



2023

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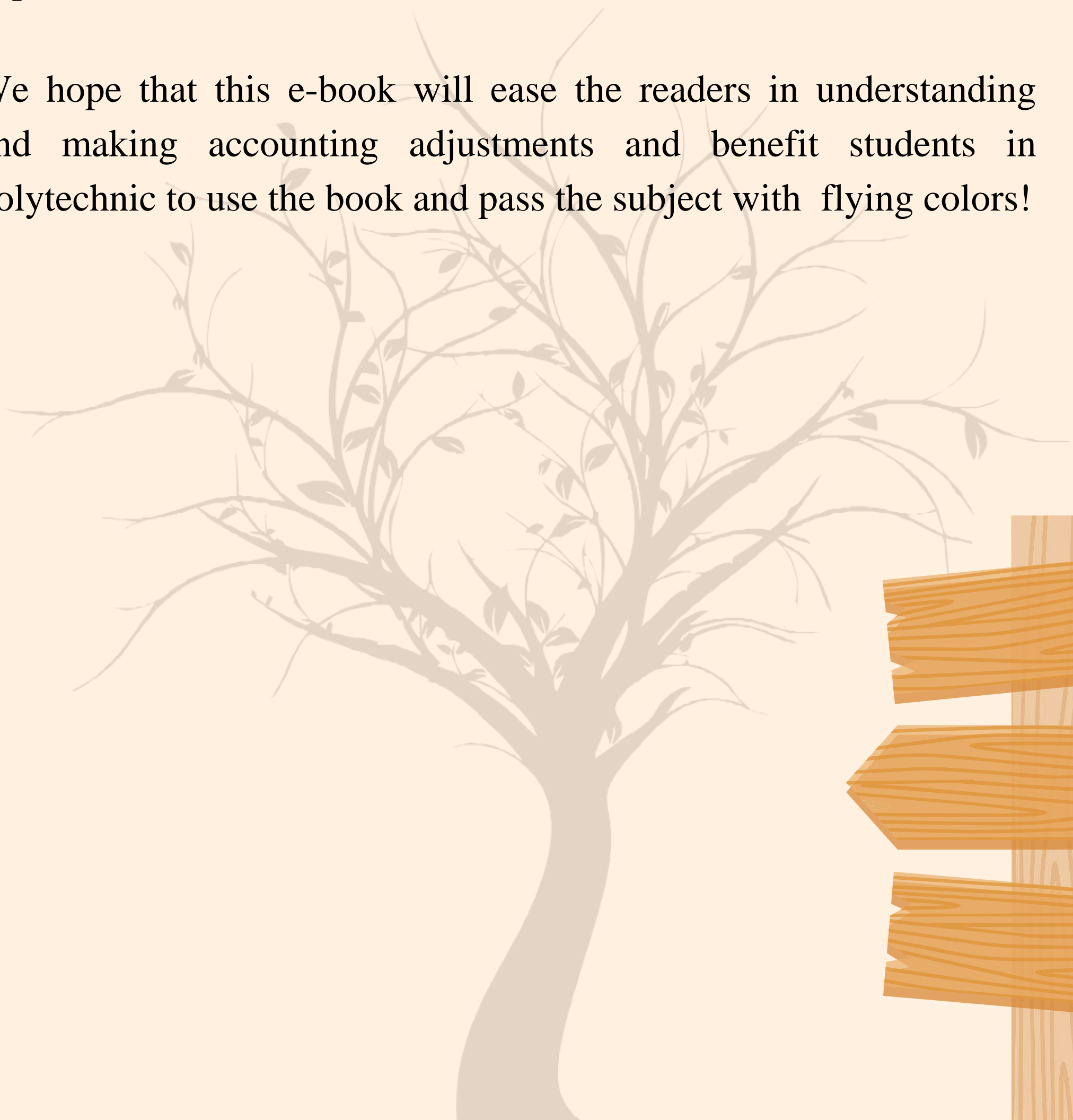
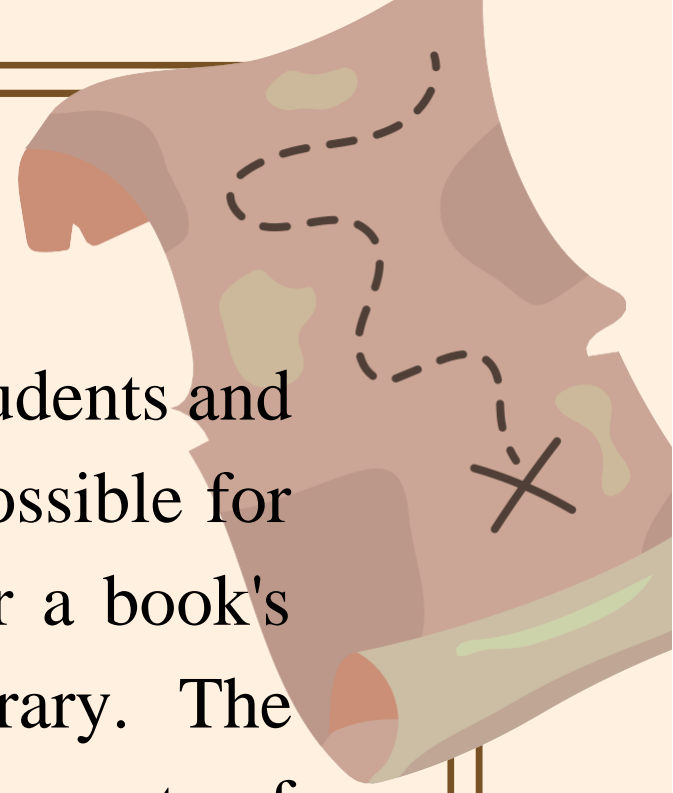
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# PREFACE

Study materials have played a really important rules for students and people to learn and make a reference. E book makes it possible for people to quickly obtain information and assess whether a book's content is appropriate without having to visit a library. The increasing adoption of smartphones and the development of sophistication of reading devices which provide a similar experience to reading an actual book are the key factors driving the global e-book market. Students like e-books because of their mobility, ease of use, navigational capabilities, storage capacity, and usage of e- ink to display text on the screen.

Accounting is a challenging subject for the student to understand and apply as it needs a deep understanding and remembrance of the topic in the subject. This e-book will help readers to understand more easily on adjustment for accruals, prepayments, bad debts and depreciation.

We hope that this e-book will ease the readers in understanding and making accounting adjustments and benefit students in polytechnic to use the book and pass the subject with flying colors!



# BIOGRAPHY

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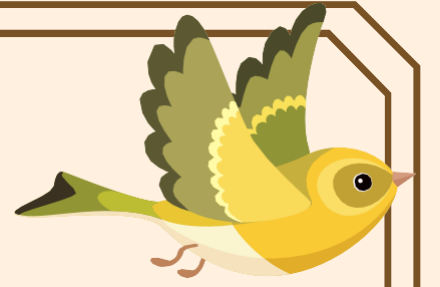


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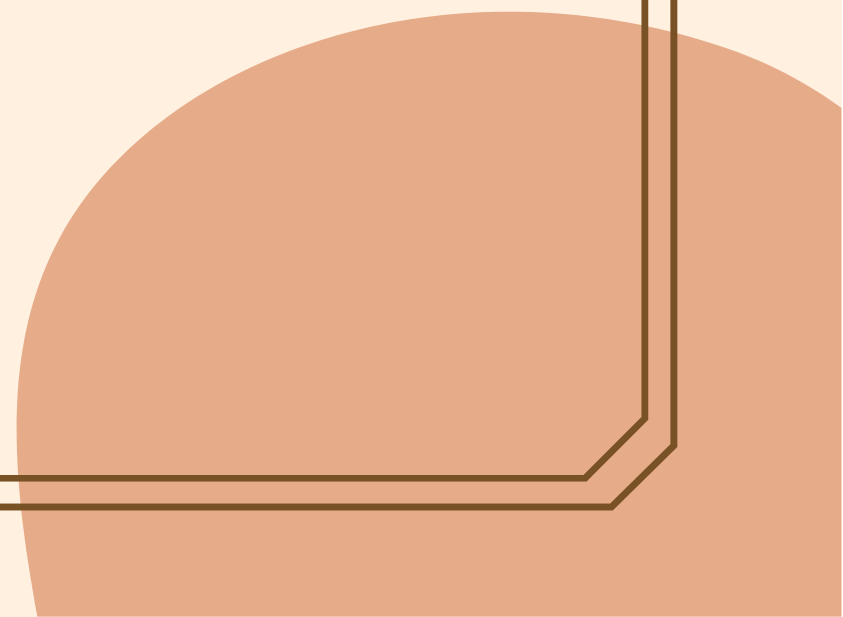
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# Chapter 1

## Elements of Account

# ELEMENTS OF ACCOUNTS

1

ASSETS

2

LIABILITIES

3

OWNER'S  
EQUITY

4

EXPENSES

5

REVENUE



Asset is tangible and intangible item that the company owns that have value and use to carry on the business activity.



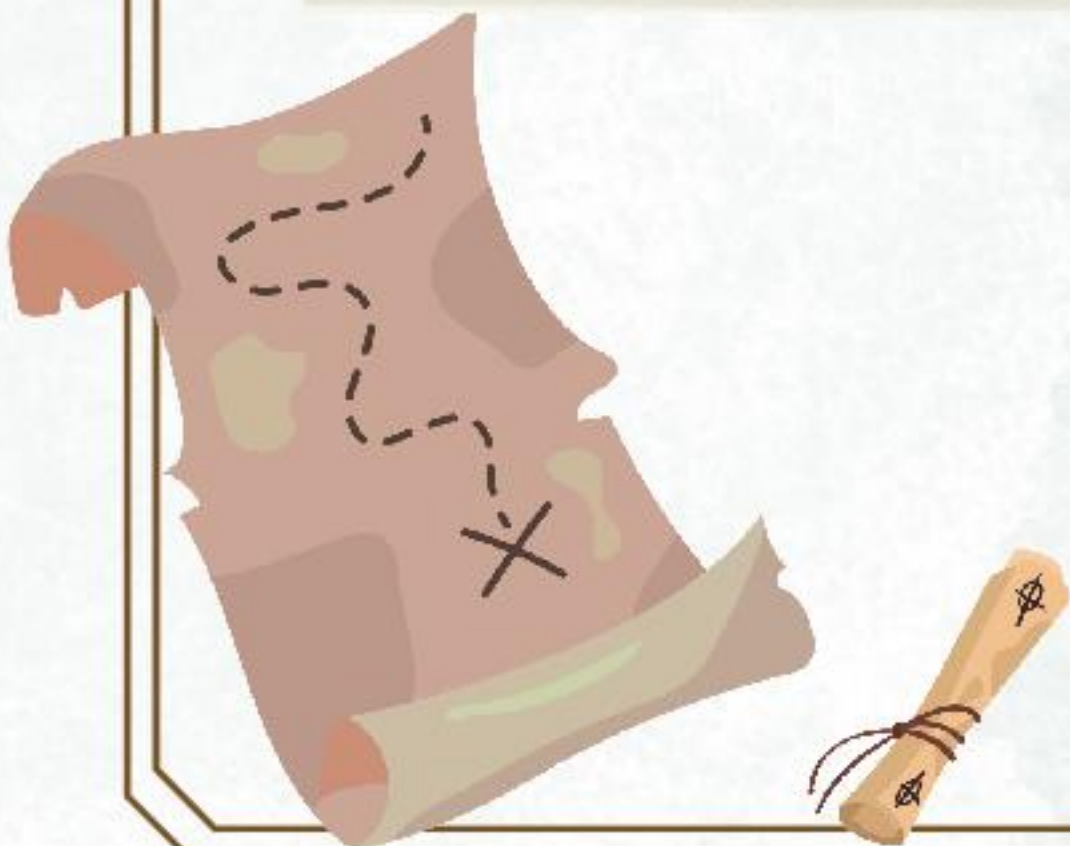
# ASSETS

## Tangible

- Land
- Buildings
- Machinery
- Cash
- Stock

## Intangible

- Patents
- Brand
- Copyrights
- Trademarks
- Goodwill



# ASSETS

## Non-Current Assets

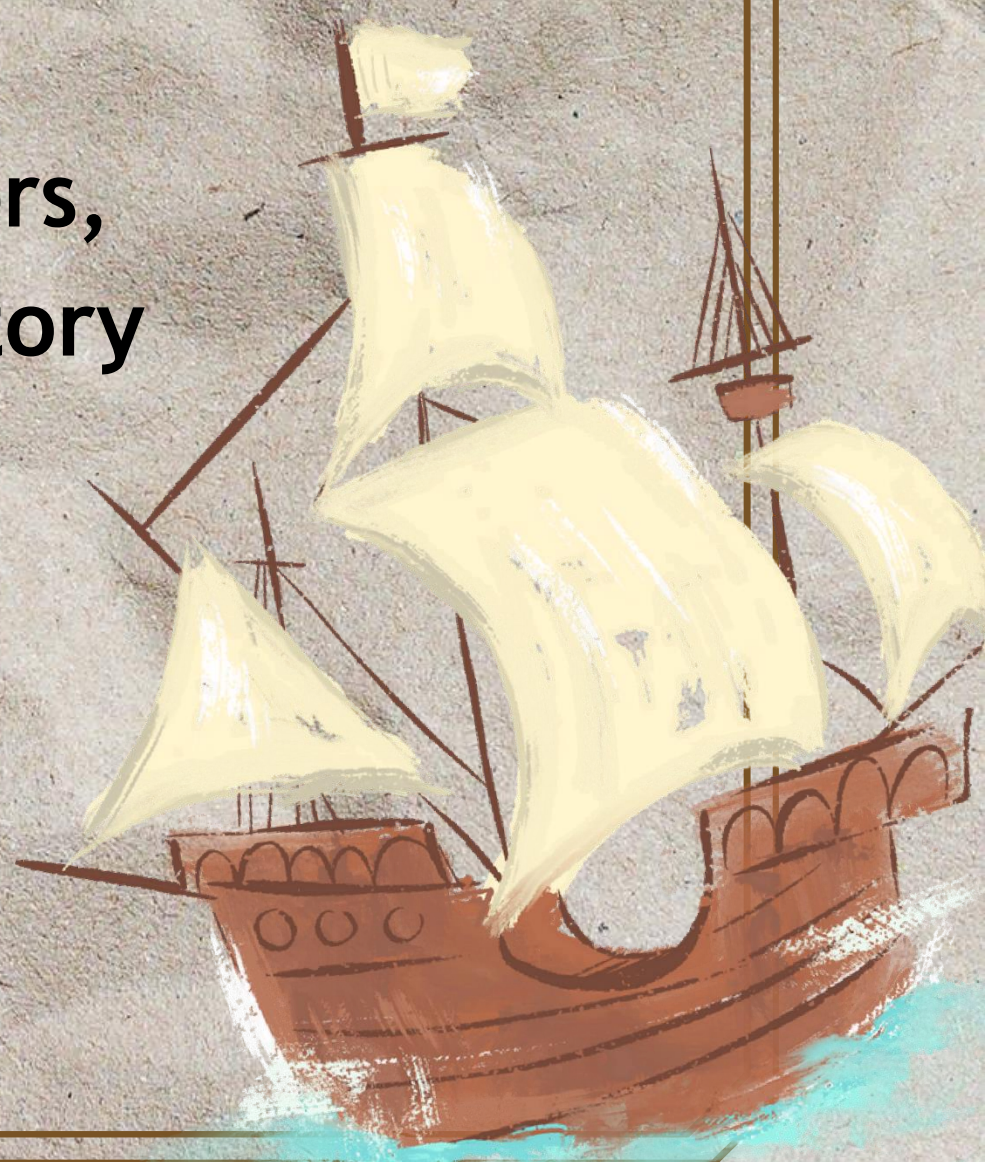
Non-current Asset or Fixed Asset is any business resource that is bought not for resale but to be used in the operation of the business.

Example: Premises, Factory, Office Equipment and Vehicle.

## Current Assets

Cash or assets that can be easily converted into cash within one year. It is used to run the day-to-day business operation.

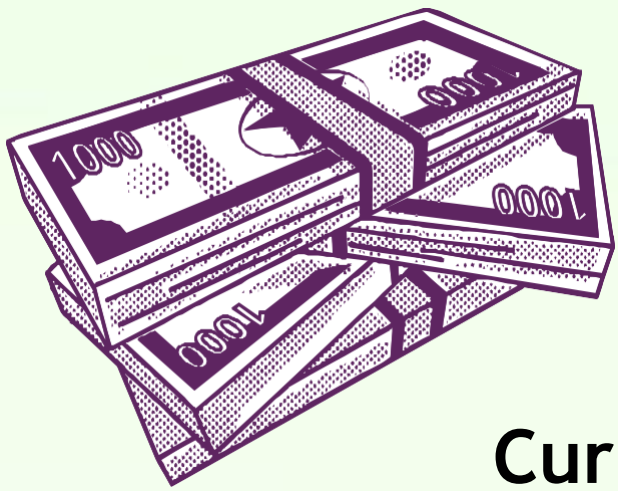
Example: Cash, Bank, Debtors, Prepaid Expenses and Inventory





# LIABILITIES

**Liabilities is a business debt to external parties that need to be paid off.**



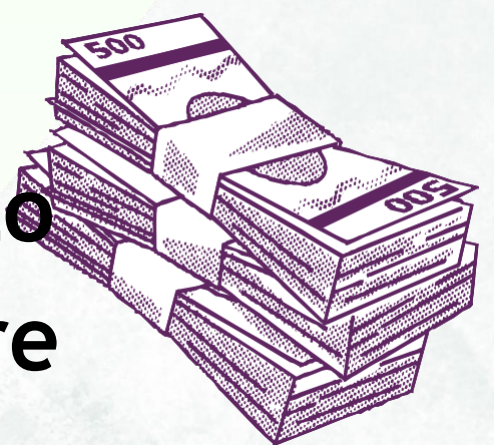
## Current Liabilities

**Current Liabilities is any obligation that needs to be paid in a short period of time or within 1 year.  
Example: Bank overdraft, creditors, accrued expenses.**

## Non-Current Liabilities

**Non-current Liabilities or long-term liabilities is any obligation that needs to be paid for a longer period of time/ more than 1 year.**

**Example: Bank loans, mortgages, debentures.**

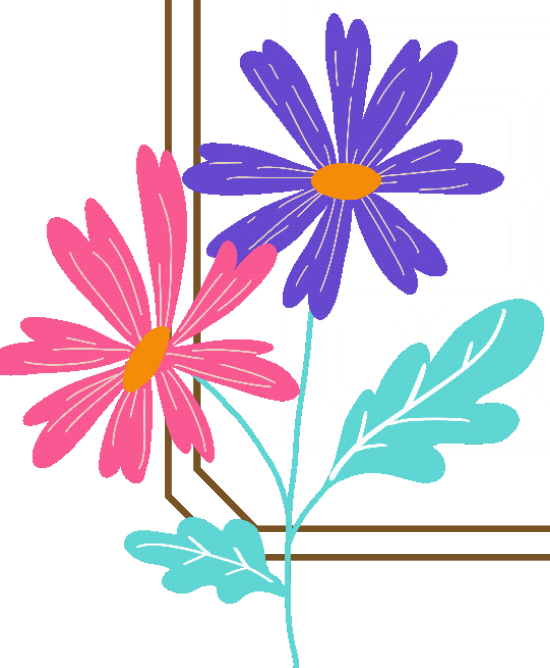


# OWNERS' S EQUITY / CAPITAL

**Owner's Equity is an investment made by business owner & the profit that owner get from business activities.**

**Owner equity is the differences between asset & liabilities.**

- **Profit = High owner equity**
- **Loss = Low owner equity**
- **Withdrawals = Low owner equity**



# EXPENSES

**Business  
expenditure to  
operating.**

**Operational  
expenses**

**Directly involved in  
daily business  
operations.**

**Example:  
rental,  
salaries/wages,  
promotion,  
insurance, stationery**

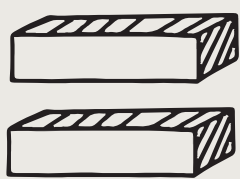
**Non-Operational  
expenses**

**Not directly involved in  
daily operations.**

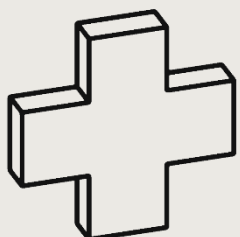
**Example:  
bank loan interest expenses,  
flood, theft, loss of disposal asset.**

# Accounting Equation

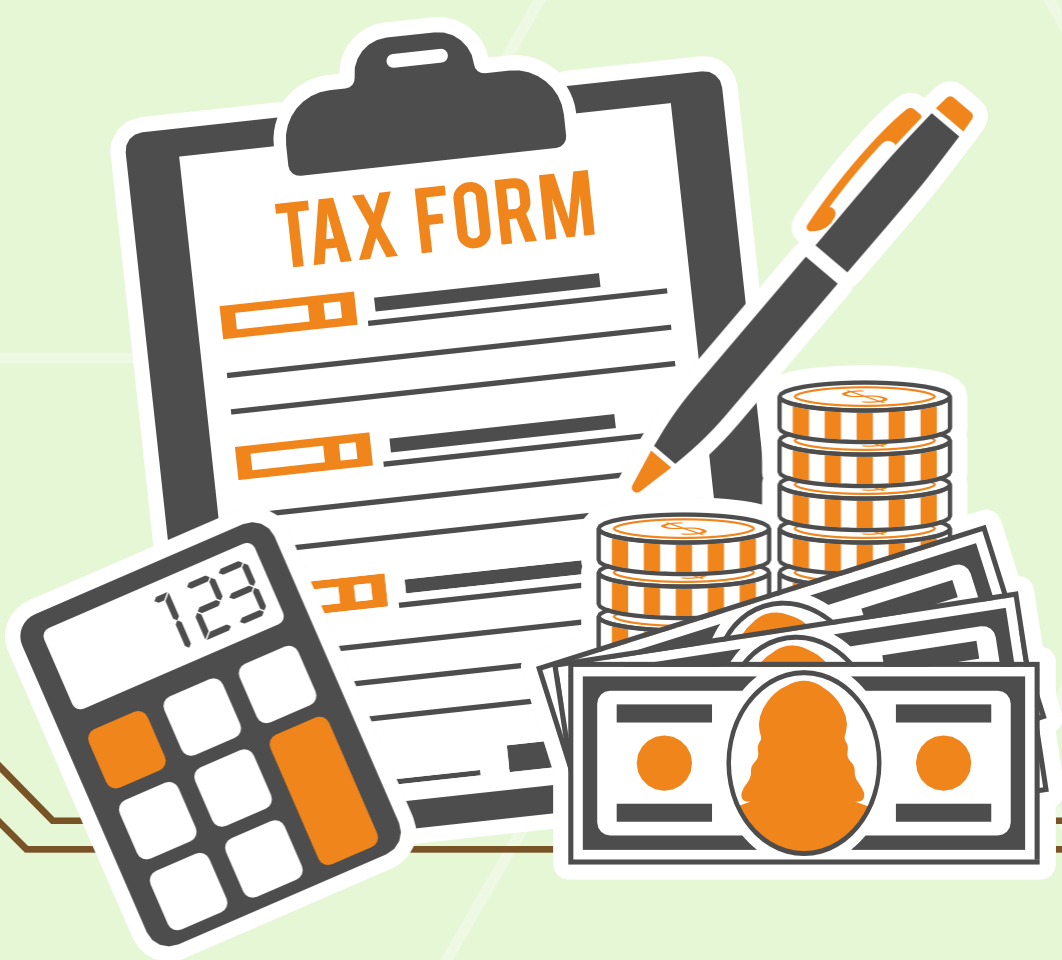
Assets



Liabilities



Owner's Equity



# Revenue

Income received or to be received by the business.

## Operational Revenue

Revenue received directly from the main activities of the business.

Example:

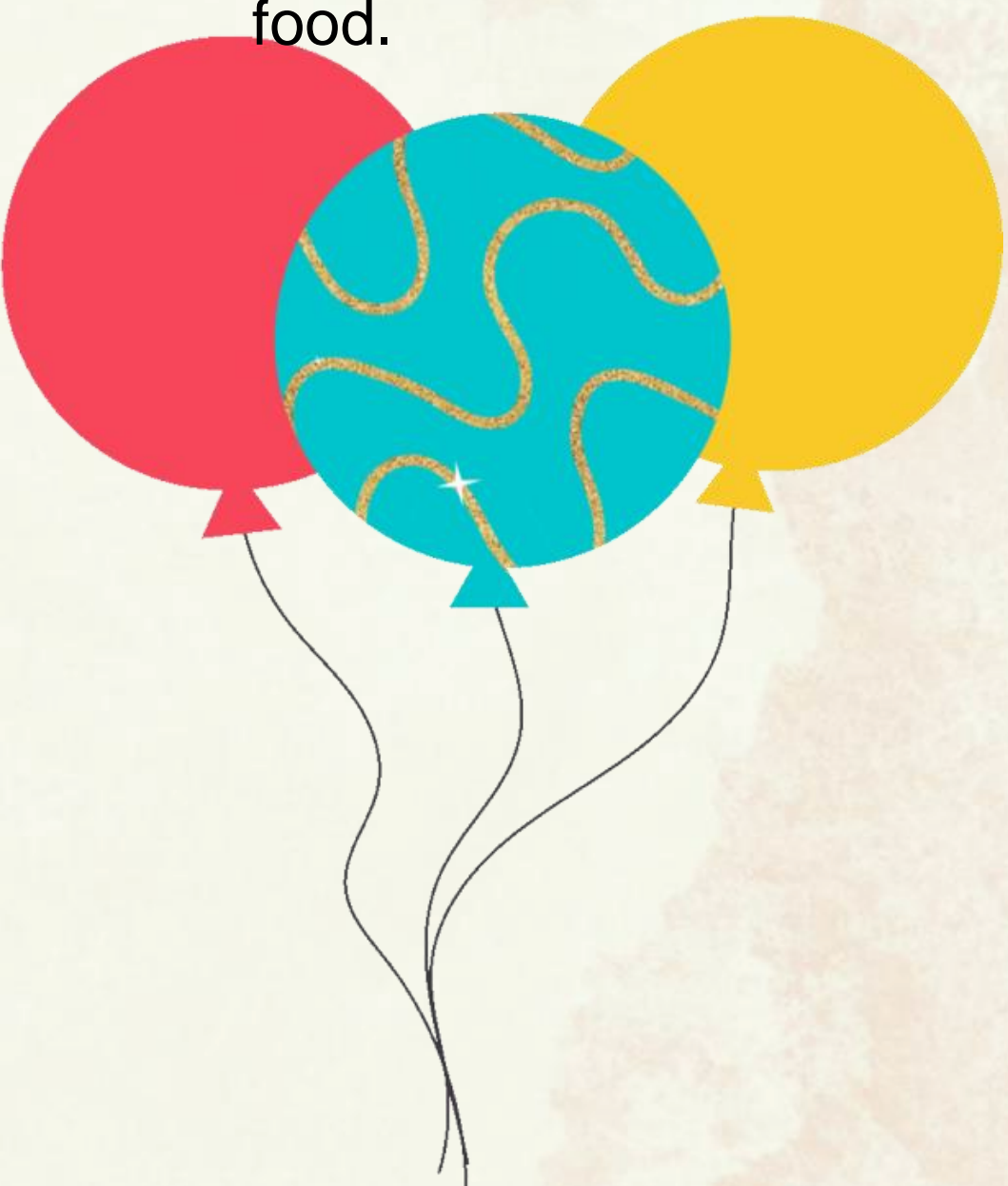
KFC operational revenue comes from the activities of selling fried chicken and their food.

## Non-Operational Revenue

Revenue from activities that are not related to the business.

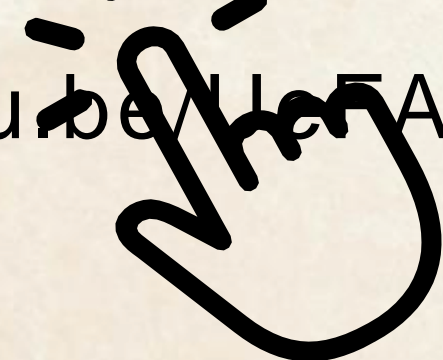
Example:

Rent received, interest from saving, investment dividend.



**VIEW MORE?  
ELEMENTS OF ACCOUNT**

<https://youtube.com/watch?v=UcFAo5P28v4>



# MINI EXERCISE

## Accounting Element

Z D L X S G O L T W D S D H U F Q V A V F W C H L A B C M G  
W K T D X B V D Y H C F A A R Q K F U Y R O T N E V N I O Z  
C S K M W B J W P I X E L T I S N L K R E F Z O G Z G W R D  
L N U O H L C M U W Y C F N Y O D E F F M W Y S A O T R S M  
H K I O K O J T E Y H E G G P P O Z W O E E R Z B B F I J G  
A D J A N O M O G Y Y H P E Z O K M H D V K U G D S Y O N W  
I R F K T U H L T W S I H X N H Z E U N E V E R E H K Q J P  
Y Z N N S D T T X U P W A Y V G P Y C W R R G J X K I F S I  
Y G U V T C P H B A S S F E O S X J I A X S L S N E L X B M  
Z S X D F H Q Z T K A Q A S F P J L G C P F M J O Y Y D M E  
P C J U C W S O B N Z C M Z I R Q R W O I I G F F S N R G A  
M L S E F K V C G O E I C H A G C R D G V I T Q E E K I V X  
R I I W Z T A N E D F M Y R E F K W C W A S J A K R V N R F  
V Y D A O B I P T W U G Y G U Q L C I X N I Y S L L K Q U D  
E G K E B X V C I P F B O A F A D Y P J X B K A C P Y Y J X  
Q L O D N I G A R F S V H L P V L I S N N L S O B A Q L E D  
S D M K J L L U C H U Q V J Y E D S N W C S U Q X S K V C I  
H S G X D F D I U T M G T U O U R X J F E H Q N N W V E Y H  
D B U E W S D Y T P C A I K P N F P I T Y D D S I H W U A R  
N V I H G U U B K I P O G F G V L S S R J O U E P K A Q S X  
X A C T B C D O D X E Y F A X A M T S R J G B S N I R P G D  
F U Q G B U E W I F Z S T X W A G Z E G X B I N V H V A B V  
K S S E R P V N A T B E D D A B E Q O O F Y K E T U J X S C  
T L D K W A O B L X X P U B Y F D E Z B H X V P Q P J Q P O  
G C N W J H Z L Y K S P W S P Z K U N B Z R I X V D G S D F  
A R Q Q W D J H V Z K H H P S O D Z A O A B B E S W H J A Q  
U Y M S V W M C N O I T A I C E R P E D W Y V V J J G H J Y  
G T S J Q Y O M F M P E D X Y K D G L N J T Q U B C K H J B  
I G R G C R K W X T U E Q N U K T F X J I P Q S Z V S S R O  
W X G W Z R S P X H L W A O L T H G Y D Z Z N T O V U A Q S

ASSETS

LIABILITIES

CAPITAL

EXPENSES

REVENUE

INVENTORY

ACCRUALS

BADDEBT

DEPRECIATION

REPAYMENT

# Chapter 2

**ACCRUALS  
PREPAYMENT**

# Accruals



Accruals refer to transactions where cash is unpaid or not yet received. Accruals consist of **accrued expenses** and **accrued revenues**.

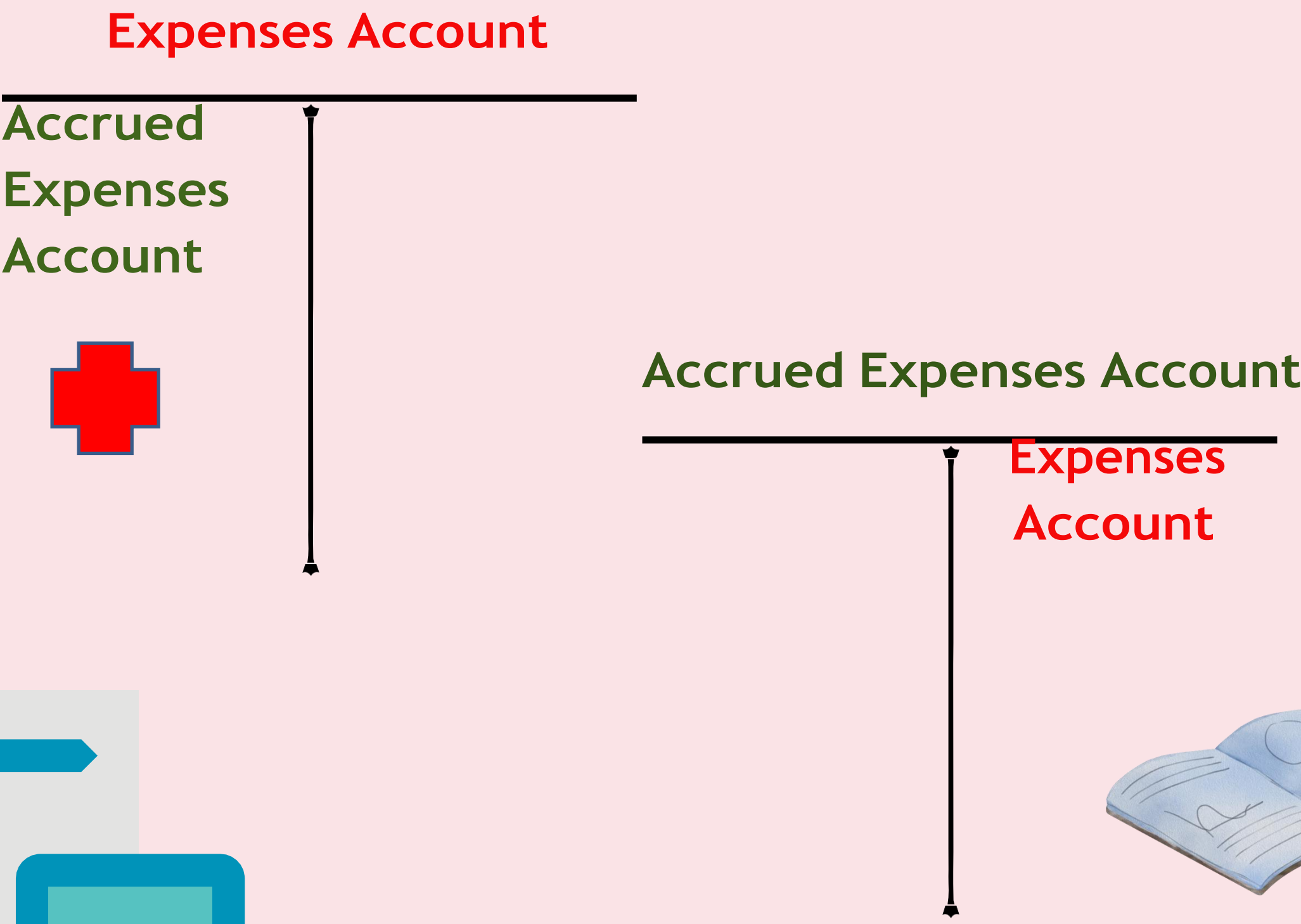
**Accrued expenses?**  
**Accrued revenues?**

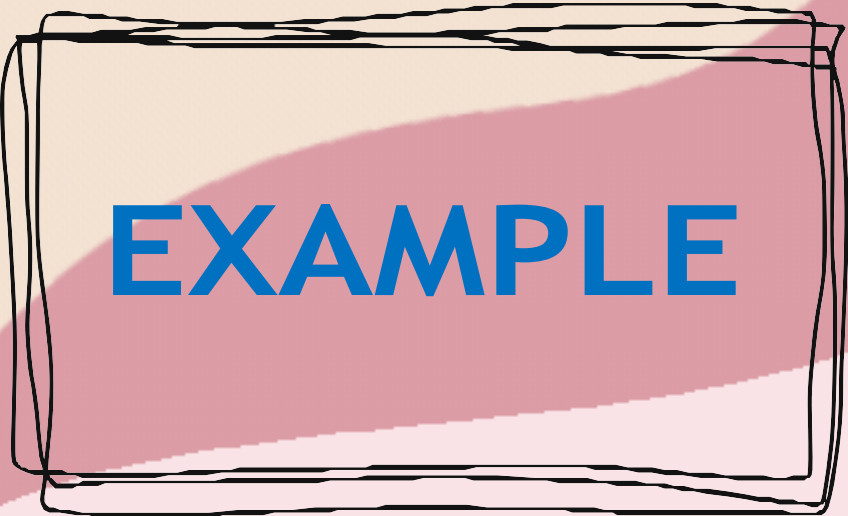


# Accrued expenses

Expenses that are not yet paid even though the goods were received or services were used.

Under accrual basis accounting, accrued expenses must be added to the expenses account and it is recognized as current liabilities.





**Trial Balance as at 31 December 2022**

Particular	Debit (RM)	Credit (RM)
------------	------------	-------------

Salary	9,000	
--------	-------	--

Additional information: The employee’s salary is RM 800 per month and the accounting period starts from january to december each year.

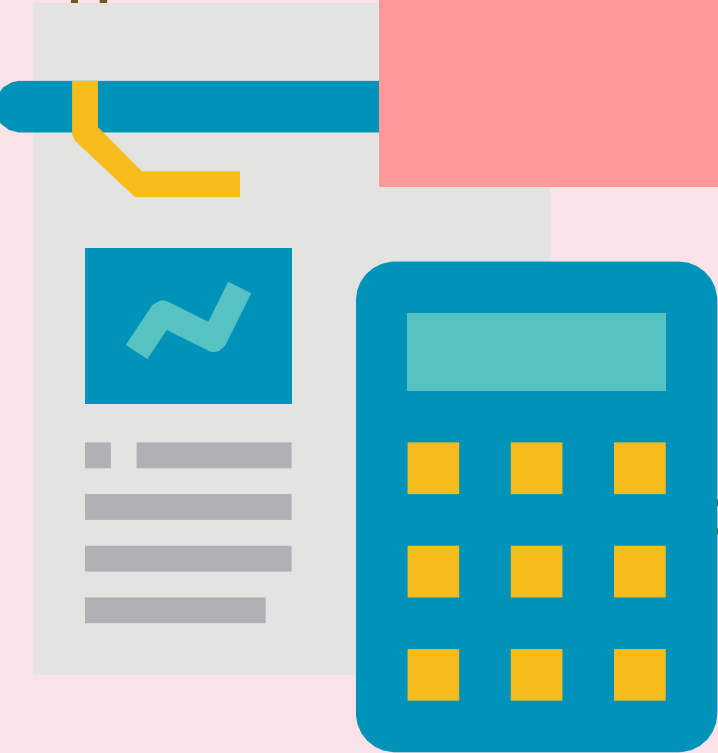
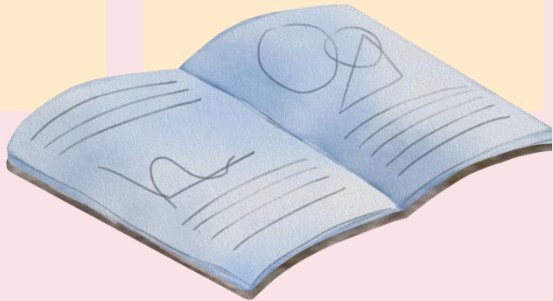
Salary:  $RM\ 800 \times 12 = 9600$

Accrued salary: salary should be paid - salary that has been paid.

$RM\ 9600 - RM\ 9000 = 600$

**a) Journal: General Journal**

Date	Particular	Debit (RM)	Credit (RM)
2022 Dec 31	Salary	600	
	Accrued salary (salary not yet paid)		600



EXAMPLE

b) Ledger:

Dr.	Salary				Cr.
Date	Details	RM	Date	Details	RM
2022			2022		
Dec 31	Balance b/f	9,000	Dec 31	Profit and Loss	9,600
Dec 31	Accrued Salary	600			
		9,600			9,600
Accrued Salary					
2022			2022		
Dec 31	Balance c/f	600	Dec 31	Salary	600
		600			600
			2023 Jan 1	Balance b/f	600

c) Effect in Financial Statement:

Statement of Comprehensive Income for the Year Ended 31 December 2022.

	RM
Expenses:	
Salary	9,600

Statement of Financial Position as at 31 December 2022.

	RM
Current Liabilities:	
Accrued Salary	600

# Accrued Revenues

Revenue not yet received even though the goods and services has been provided to the customer.

Under accrual basis accounting, accrued revenue must be added to the revenue account and it is recognized as current assets.

- DEBIT ACCRUED
- REVENUES ACCOUNT
- CREDIT REVENUES ACCOUNT

ACCRUED REVENUES ACCOUNT

Revenues Account

REVENUES ACCOUNT

Accrued Revenues Account





# VIDEOS

## QUICK EXPLANATION



## EXAMPLES



# MINI GAMES



Chess Games



Sudoku



# Chapter 3

## PREPAYMENT



# Prepayment

Prepayment referring to transactions where cash is paid or received in advance. Prepayment consists of **prepaid expenses** and **unearned revenues**.

**Prepaid expenses?**

**Unearned revenues?**

**Prepaid Revenues?**



# Prepaid expenses

Expenses that were paid for the current accounting period but the goods or services will only be used in the following accounting period.

Under accrual basis accounting, prepaid expenses must be deducted from the expenses account and it is recognized as a current asset.

- DEBIT PREPAID EXPENSES ACCOUNT
- CREDIT EXPENSES ACCOUNT

PREPAID EXPENSES ACCOUNT

Expenses  
Account

EXPENSES ACCOUNT

Prepaid  
Expenses  
Account

## EXAMPLE

### Trial Balance as at 31 Dec 2022

Particular	Debit (RM)	Credit (RM)
------------	------------	-------------

Insurance	4,500	
-----------	-------	--

Additional information:

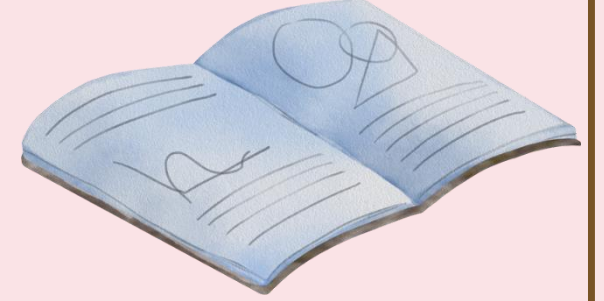
Insurance premium payment was paid for a 12-month coverage period starting from 1 March 2022

Monthly insurance:  $\text{RM}4500 / 12 \text{ month} = 375$   
Prepaid insurance:  $\text{RM}375 \times 2 \text{ month} = \text{RM}750$   
Insurance premium for the year 2021 :  
 $= \text{RM } 4500 - 750$   
 $= \text{RM } 3750$

#### a) Journal: General Journal

Date	Particular	Debit (RM)	Credit (RM)
2021 Dec 31	Prepaid insurance	750	
	Insurance		750
	(to record prepaid insurance)		

# EXAMPLE



## b) Ledger:

Dr.	<i>Prepaid Insurance</i>				Cr.
Date	Details	RM	Date	Details	RM
2022			2022		
Dec 31	Insurance	750	Dec 31	Balance c/f	750
		750			750
2023					
Jan 1	Balance b/f	750			
<i>Insurance</i>					
2022			2022		
Dec 31	Balance b/f	4,500	Dec 31	Prepaid Insurance	750
			Dec 31	Profit and Loss	3,750
		4,500			4,500

EXAMPLE

c) Effect in Financial Statement:

FINANCIAL STATEMENT

Statement of Comprehensive Income for the Year Ended  
31 December 2022

Expenses	RM
<u>Insurance</u>	3750

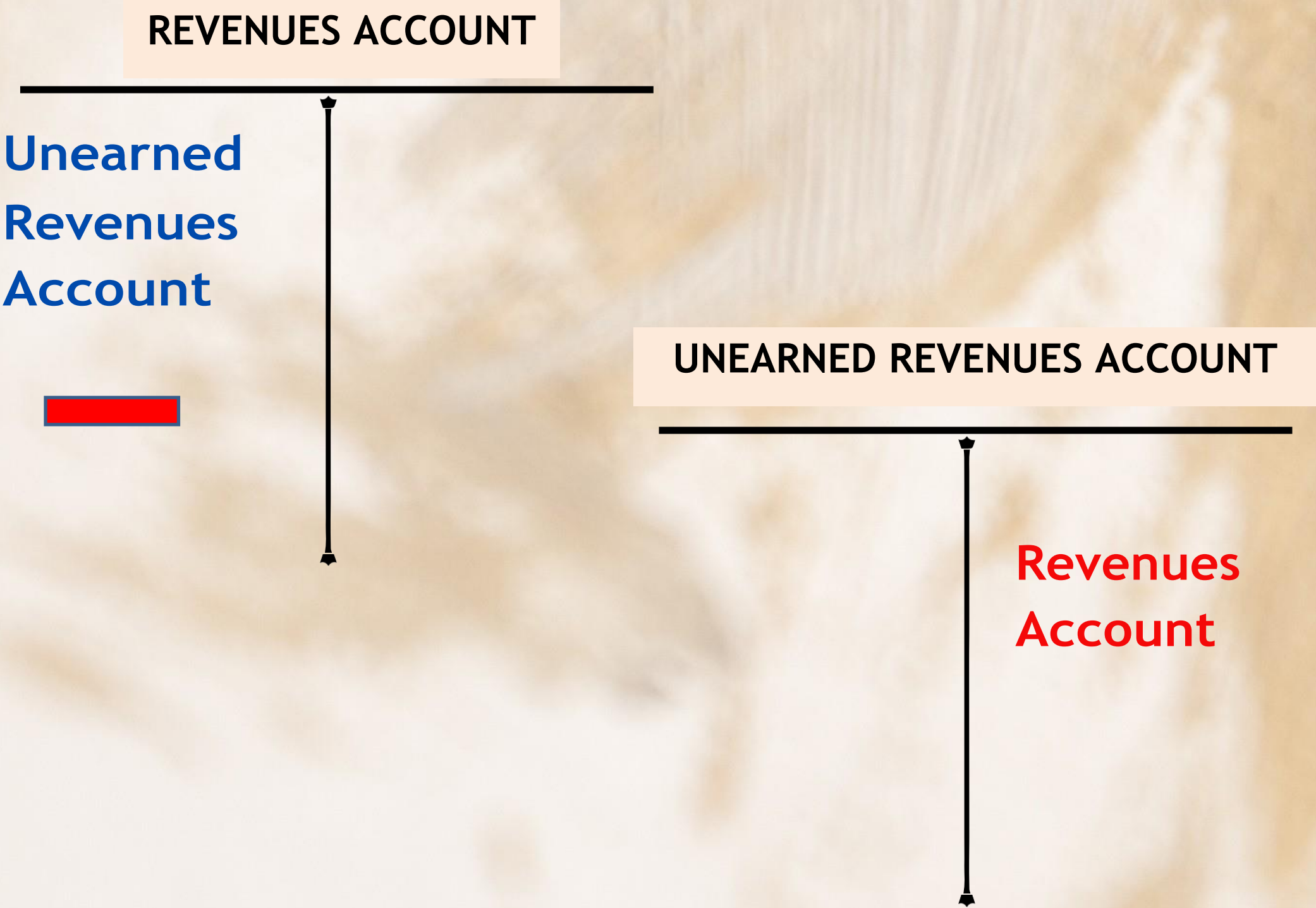
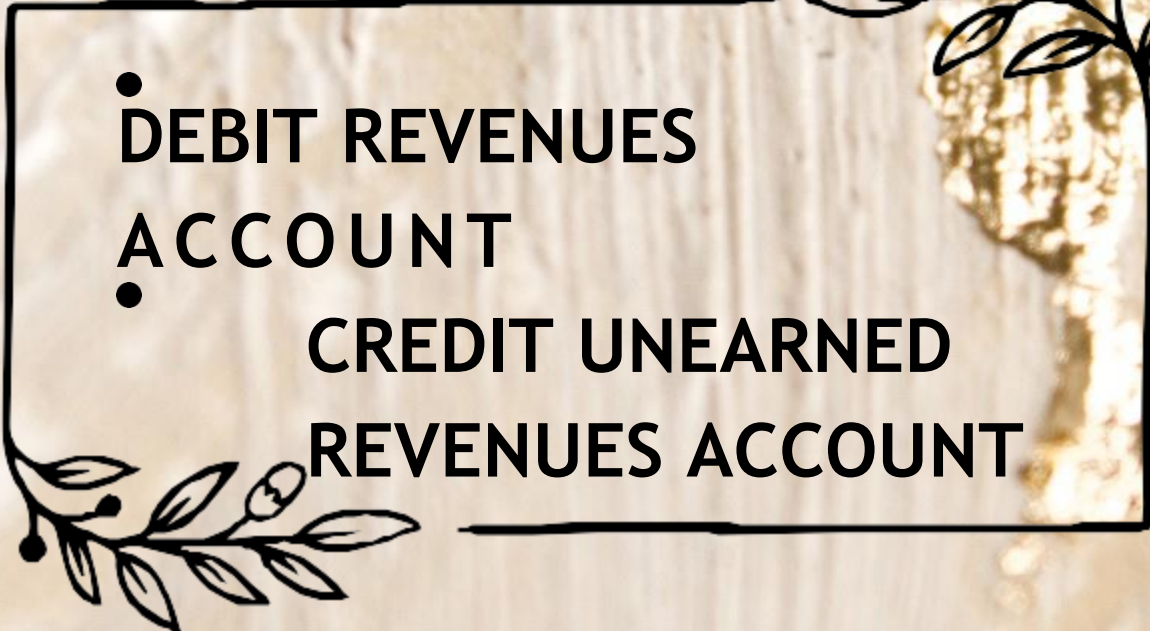
Statement of Financial Position as at 31 December 2022

<u>Current assets</u>	RM
Prepaid insurance	750

# Unearned Revenues

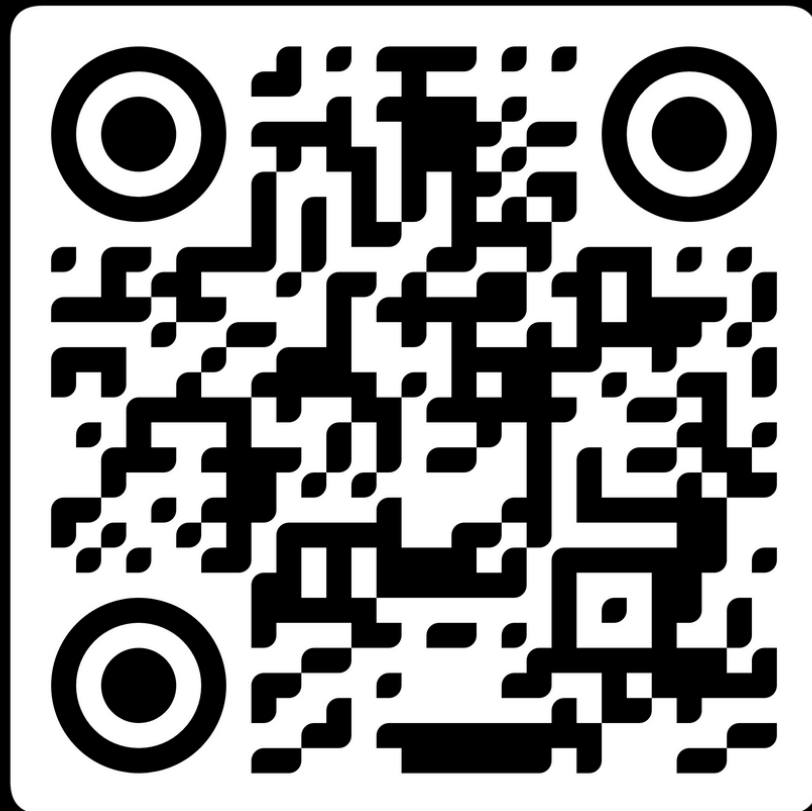
Cash received in advance for goods and services to be provided to the customer at a later date.

Under accrual basis accounting, unearned revenues must be deducted from the revenues account and it is recognized as current liabilities.





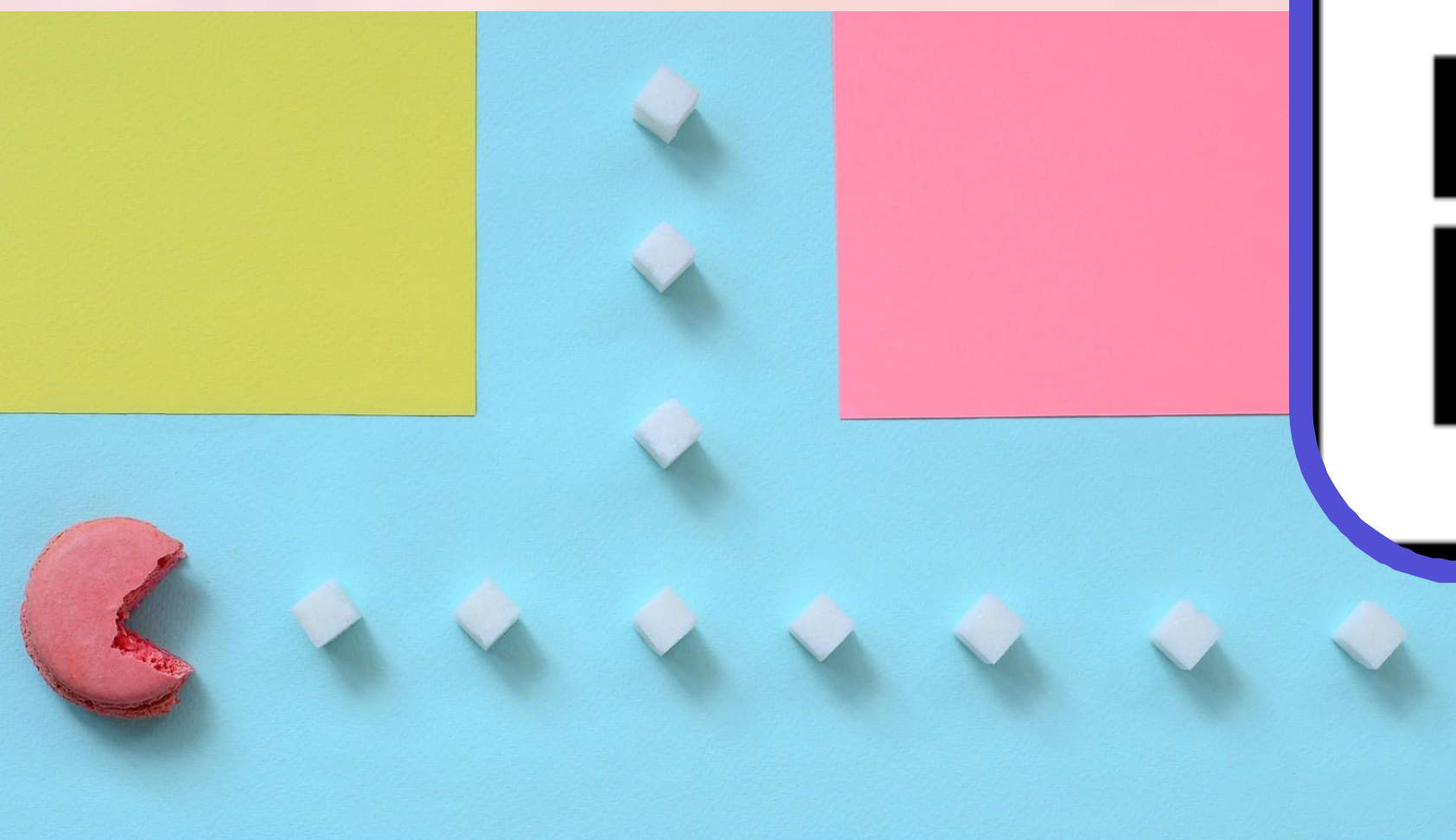
# ACTIVITIES



Scan me!



# Games



# Chapter 4

## BAD DEBTS

Debts that are unable to be collected from a debtor are called bad debts.

Bad debts are treated as a loss or an expense to a business.

Therefore, a bad debts expense account is listed in the trial balance on the debit side. The possible reasons of bad debts are the following:



Debtors became bankrupt



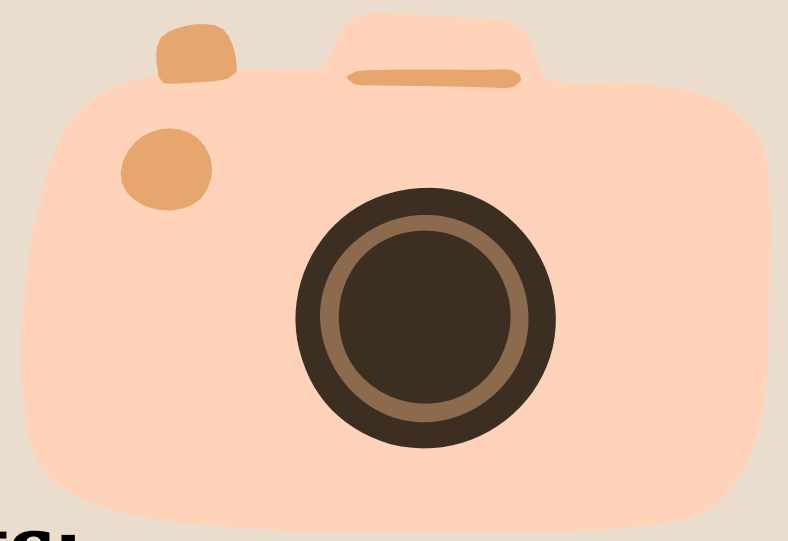
Death of debtor



Debtor is nowhere to be located



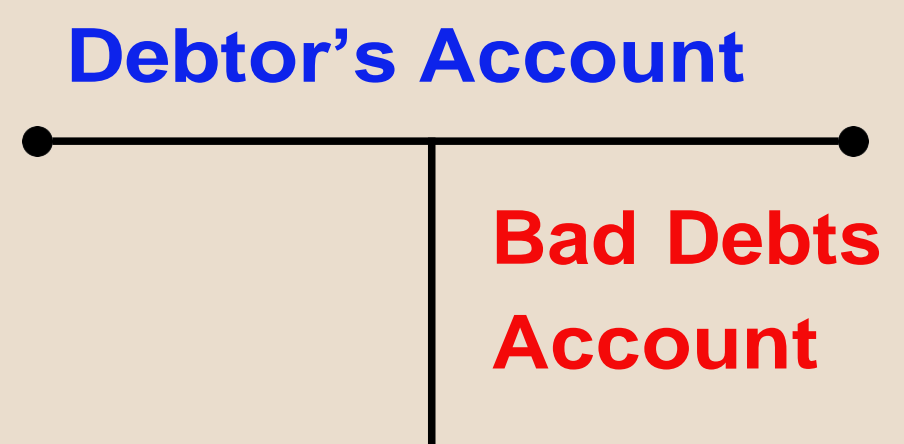
Debtor is mentally disorder

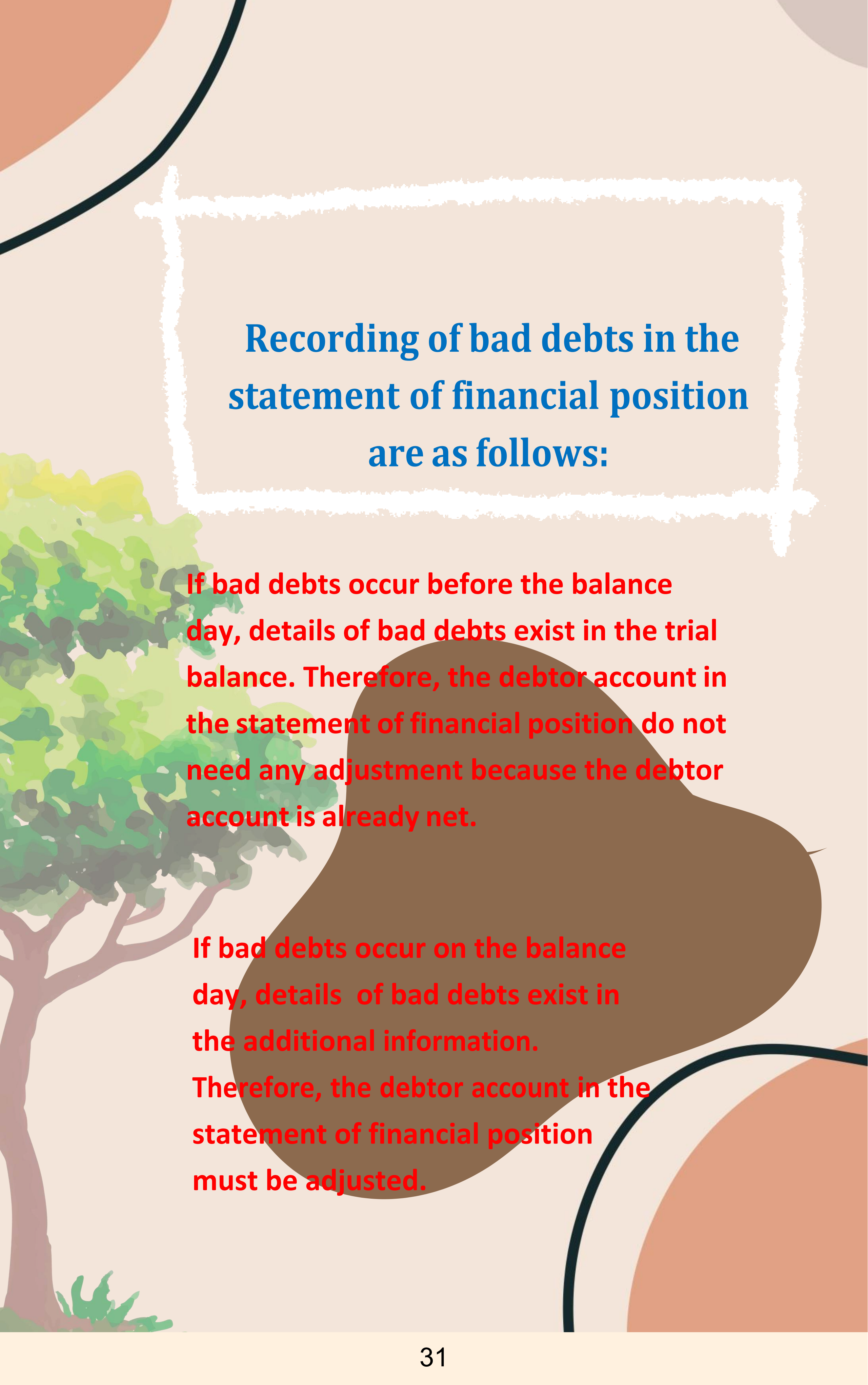


## Journal entries to record bad debts:

**Debit Bad debts Account**  
**Credit Debtor's Account**

## Ledger entries to record bad debts:





## **Recording of bad debts in the statement of financial position are as follows:**

**If bad debts occur before the balance day, details of bad debts exist in the trial balance. Therefore, the debtor account in the statement of financial position do not need any adjustment because the debtor account is already net.**

**If bad debts occur on the balance day, details of bad debts exist in the additional information. Therefore, the debtor account in the statement of financial position must be adjusted.**

# EXAMPLE

The following information of account receivable was taken from Mirza Enterprise as at 31 July 2020

Trial Balance as at 31 July 2022		
	Debit (RM)	Credit (RM)
Debtors: Mariam Saleh	5000 3000	

Additional information: On 5 August 2022, Saleh pass away and Mirza Enterprise decides to write off Saleh’s debts.

**You are required to:**

- a) record the above transaction into appropriate journal.
- b) record the above transaction into appropriate ledger
- c) show the transaction effect in the financial statement.

**Answer:**

**a)General Journal**

Date	Particular	Debit (RM)	Credit (RM)
2022	Bad debts	3000	
Aug 5	Saleh		3000
	(To write off debts)		

b) Ledger

Dr.		Saleh		Cr.	
Date	Details	RM	Date	Details	RM
2022			2022		
Aug 1	Balance b/f	3,000	Aug 5	Bad Debts	3,000
		3,000			3,000
Bad Debts					
2022			2022		
Aug 5	Saleh	3,000	Dec 31	Profit and Loss	3,000
		3,000			3,000

c) Effect in the financial statement:

Statement of Comprehensive Income for the Year Ended 31 December 2020.	
	RM
Expenses:	
Bad Debts	3000
Statement of Financial Position as at 31 December 2020.	
	RM
Current Asset:	
Debtors	5000

# PROVISION FOR DOUBTFUL DEBT



Doubtful debts refer to money owing which is expected uncollectible from debtors at the end of the given period, the accountant will create the provision for doubtful debts for collected from debtors in the future. Even though the amount is not exact but is estimated, it is still an expense.

A business should make an estimate of the amount of debt that might not be recovered.

Provision for doubtful debts = ? % x net debtors

Provision for doubtful debts has a credit balance and it is categorized as a contra-asset account because it reduces debtor's account.

Provision for doubtful debts is reported in the statement of financial position as a deduction from debtors to give net debtors.



**CREATING PROVISION  
FOR DOUBTFUL  
DEBTS**

Provision for doubtful debts is reported in the statement of when an estimate for doubtful debts is made for the first time, it is considered as an expense

**INCREASING  
PROVISION FOR  
DOUBTFUL DEBTS**

as total debtors increase, the risk of debts being uncollectible also increased. The additional amount of provision for doubtful debts is considered as an expense.

**DECREASING  
PROVISION FOR  
DOUBTFUL DEBTS**

as total debtors decrease, the provision for doubtful debts also be reduced. The reducing amount of provision for doubtful debts is considered as a revenue.

### a) Creating provision for doubtful debts

- Debit Profit and Loss
- Credit Provision for Doubtful Debts Account

Provision for Doubtful Debts  
Account

Profit and Loss  
Account

Profit and Loss Account

Provision for  
Doubtful  
Debts Account



b) Increasing provision for doubtful debts

- Debit Profit and Loss Account
- Credit Provision for Doubtful Debts Account

**Profit and Loss Account**

**Provision for Doubtful Debts Account**

Provision for  
Doubtful  
Debts Account

**Profit and  
Loss Account**

c) Decreasing provision for doubtful debts

- Debit Provision for Doubtful Debts Account
- Credit Profit and Loss Account

**Provision for Doubtful Debts Account**

**Profit and Loss Account**

**Profit and Loss  
Account**

**Provision for Doubtful  
Debts Account**

# EXAMPLE:

## Trial Balance as at 31 December 2022

Accounts	Debit (RM)	Credit (RM)
Receivable	10,000	
Bad Debts	600	

### Additional Information

- i) Bad debts of RM 2000 must be written off
- ii) The provision for doubtful debts is 10% of the account receivable.

### Answer:

Calculation for Provision for Doubtful Debts year ended 31 December 2022:

$$10\% \times (10000 - 2000) = 800$$

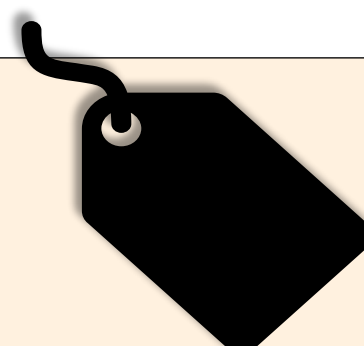
### Effect in the Financial Statement:

#### Statement of Comprehensive Income for the Year Ended 31 December 2022.

	RM
Expenses:	
Bad Debts	2,600
Provision for doubtful debts	800

#### Statement of Financial Position as at 31 December 2022.

	RM
Current Asset:	
Debtors	8, 000
(-) Provision for doubtful debts	(800)



# BAD DEBTS RECOVERY

Debts paid by customers after the debts have been written off as bad debts are referred to bad debts recovery. They represent as an unexpected gains or revenues of the business.

Journal entries to record bad debts recovery:

Debit Cash/Bank Account  
Credit Bad Debts Recovered  
Account

Ledger entries to record bad debts recovery:

Cash/Bank Account		Bad Debts Recovered Account	
			Cash/Bank Account
Bad Debts Recovered Account			

# EXAMPLE

The following information was extracted from Sri Cahaya Enterprise trial balance on 31 December 2021

Trial Balance as at 31 December 2022		
Particulars	Debit (RM)	Credit (RM)
Accounts receivable:		
Shasha Enterprise	2,000	
Andy Enterprise	5,000	

Additional information:

- a) On January 3 2022, the debts of Shasha Enterprise to be written off as bad debts due to lost contact but on 12 October 2022 she came and paid her debt by cheque RM1500.

Record the transaction into appropriate journal and ledger entry.

## a) General Journal

Date	Particular	Debit (RM)	Credit (RM)
2022 Jan 3	Bad debts	2,000	
	Shasha Enterprise		2,000
	<b>(To write off bad debts)</b>		
2022 Oct 12	Bank	1,500	
	Bad Debts Recovered		1,500
	<b>(To record bad debts recovery)</b>		

b) Ledger

Dr.	Bad Debts				Cr.
Date	Details	RM	Date	Details	RM
2022					
Jan 3	Shasha Enterprise	2,000			
Shasha Enterprise					
2022			2022		
Jan 1	Balance b/f	2,000	Jan 3	Bad Debts	2,000
		2,000			2,000
Bank					
2022					
Oct 12	Bad Debts Recovered	1,500			
Bad Debts Recovered					
			2022		
			Oct 12	Bank	1,500

2  
,

0  
0  
0

### c)Effect in the Financial Statement

**Statement of Comprehensive Income for the Year Ended**  
**31 December 2022.**

	RM
<b>Revenues:</b>	
Bad Debts Recovered	1,500
<b>Expenses:</b>	
Bad Debts	2,000

**Statement of Financial Position as at 31 December 2022.**

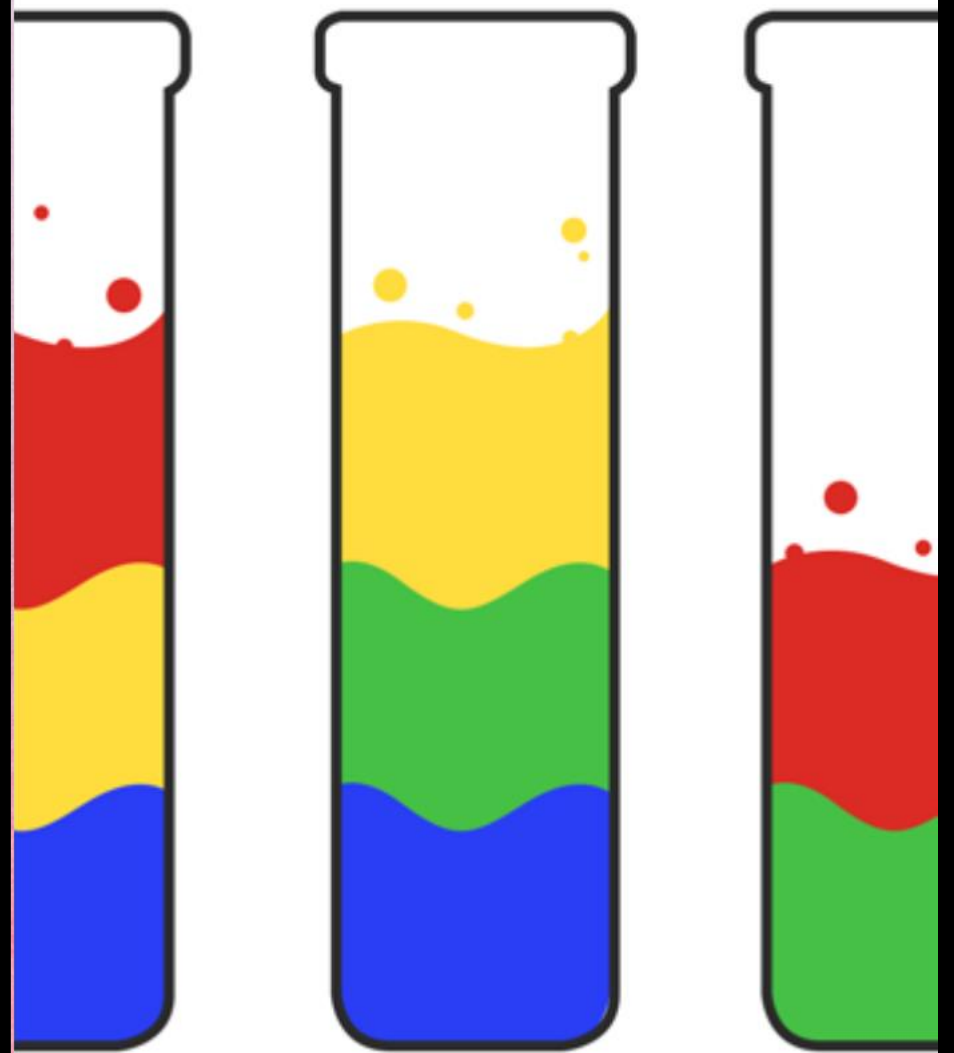
	RM
<b>Current Asset:</b>	
Debtors	5, 000



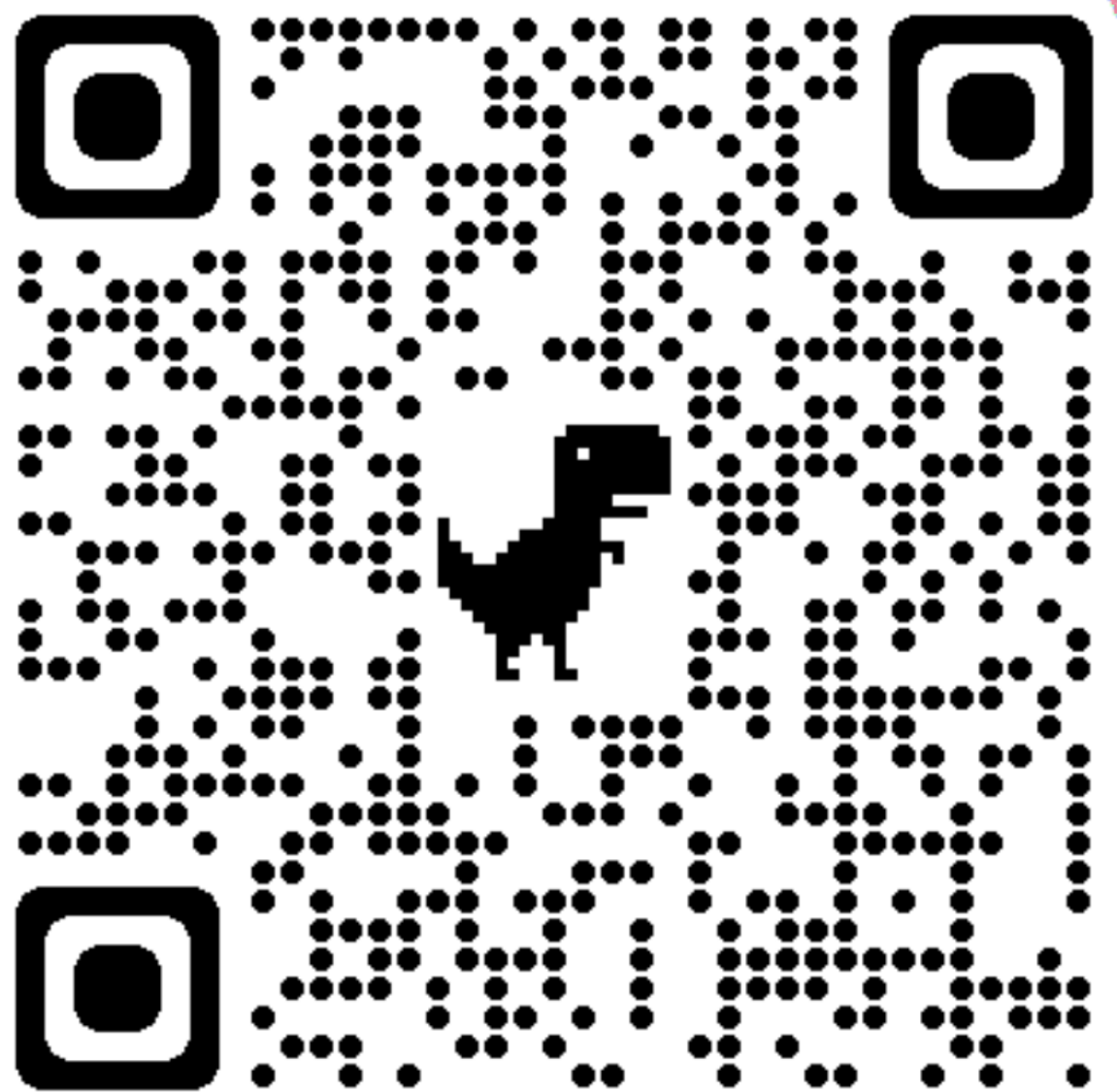
# GAMES



START




PLAY



# Chapter 5

## DEPRECIATION

# DEPRECIATION

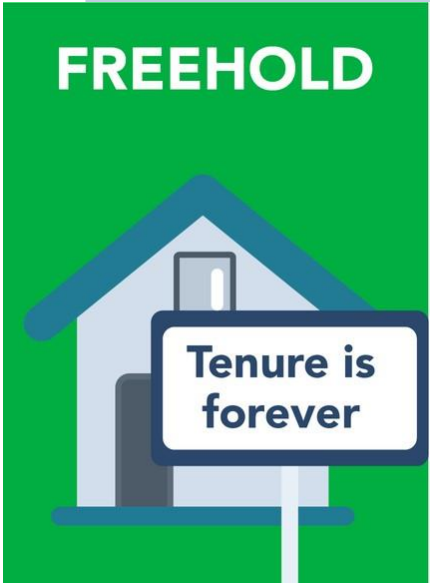


**Depreciation represents how much of an asset's value has been used. It allows companies to earn revenue from the assets they own by paying for them over a certain period of time.**

**Depreciation can be caused by the following reasons:**

- **Wear and tear is the physical usage of a non-current asset. For example, corrosion, rot, rust and decay. Although repairs and maintenance may extend the life of the asset, they can never keep the asset working indefinitely.**
- **Obsolescence, some equipment will**
- **be rendered obsolete by more efficient equipment, which reduces the usability of the original equipment.**
- **Physical factor , when floods, dampness, or excessive heat or cold may make a non-current asset lose its value**
- **Defluxion of time, that is when certain assets such as patents and copyrights have a fixed limit of ownership.**

# Non- depreciable assets include:



Freehold land.  
it has an indefinite useful life, and it retains its value indefinitely.



Leasehold land.  
It has an unexpired lease period not less than 50 years.



Investment property.  
Construction work and development have been completed

# Methods of calculating depreciation expenses:

## 1) Straight Line Method

the depreciation amount is same for each accounting period over the asset's useful life.

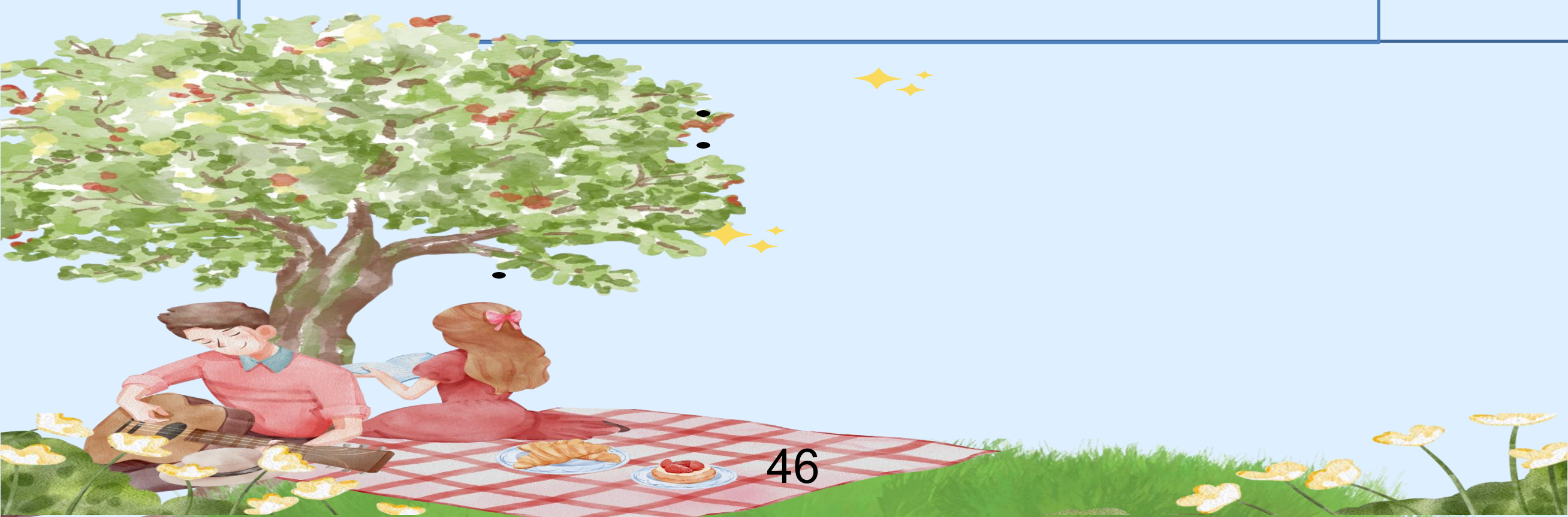
Annual depreciation =  $\frac{\text{Acquisition cost} - \text{Scrap value}}{\text{Useful life of an asset}}$

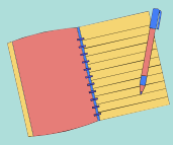
Annual depreciation = % Provision of depreciation x Cost of Asset

## 2) Reducing Balance Method

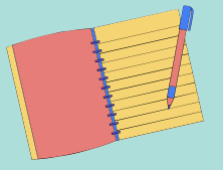
Depreciation is according to the net book value of asset.

Annual depreciation = Fixed % Rate x Net book value of asset





Journal entries to record depreciation:



**Debit: Depreciation Expenses**

**Credit: Provision for Depreciation**

Ledger entries to record depreciation:

**Depreciation Expenses**

**Accumulated  
Depreciation Account**

**Accumulated Depreciation Account**

**Depreciation  
Expenses**



# PROVISION FOR DEPRECIATION

- The longer the fixed asset is used, the higher amount of the accumulated depreciation will be and the lower the book value of the asset.
- The book value of asset is the net value of the asset after deducting the provision for depreciation of the asset from the cost of the asset.

Provision for depreciation usually has a credit balance since it is a contra account and it is deducted from the cost of asset in the statement of financial position.

$$\text{Net book value of asset} = \text{Cost of asset} - \text{Accumulated Provision for depreciation of asset}$$



## Capital Expenditure



## CAPITAL EXPENDITURE

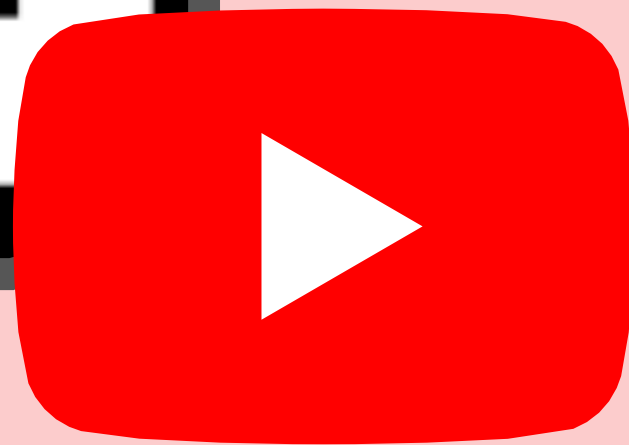
Capital expenditures are typically one-time large purchases of fixed assets that will be used for revenue generation over a longer period. For example, money spent on extensions to the existing premises and replacing an old machine.

## REVENUE EXPENDITURES

Revenue expenditures are the ongoing operating expenses, which are short-term expenses used to run the daily business operations. For example, carriage inwards, customs duty, salaries, rent, interest, advertising, sales commission and repair



# Illustration video



# ACCOUNTING ADJUSTMENT

ACCOUNTING ADJUSTMENT

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(Online)