KHAS UNTUK USAHAWAN IKS

BAGAIMANA MENGURUS AKAUN PERNIAGAAN ANDA SECARA SISTEMATIK?

23 November 2017

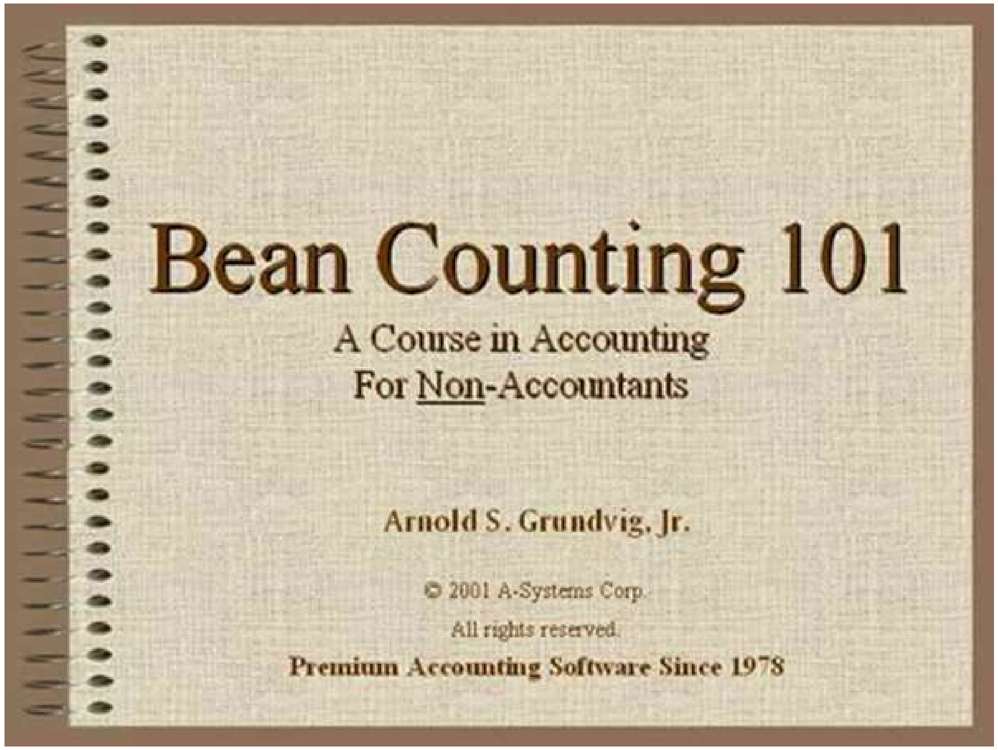
GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

APAKAH DILEMA YANG DIHADAPI DALAM URUSAN AKAUN PERNIAGAAN ANDA?

WATCH THIS VIDEO:



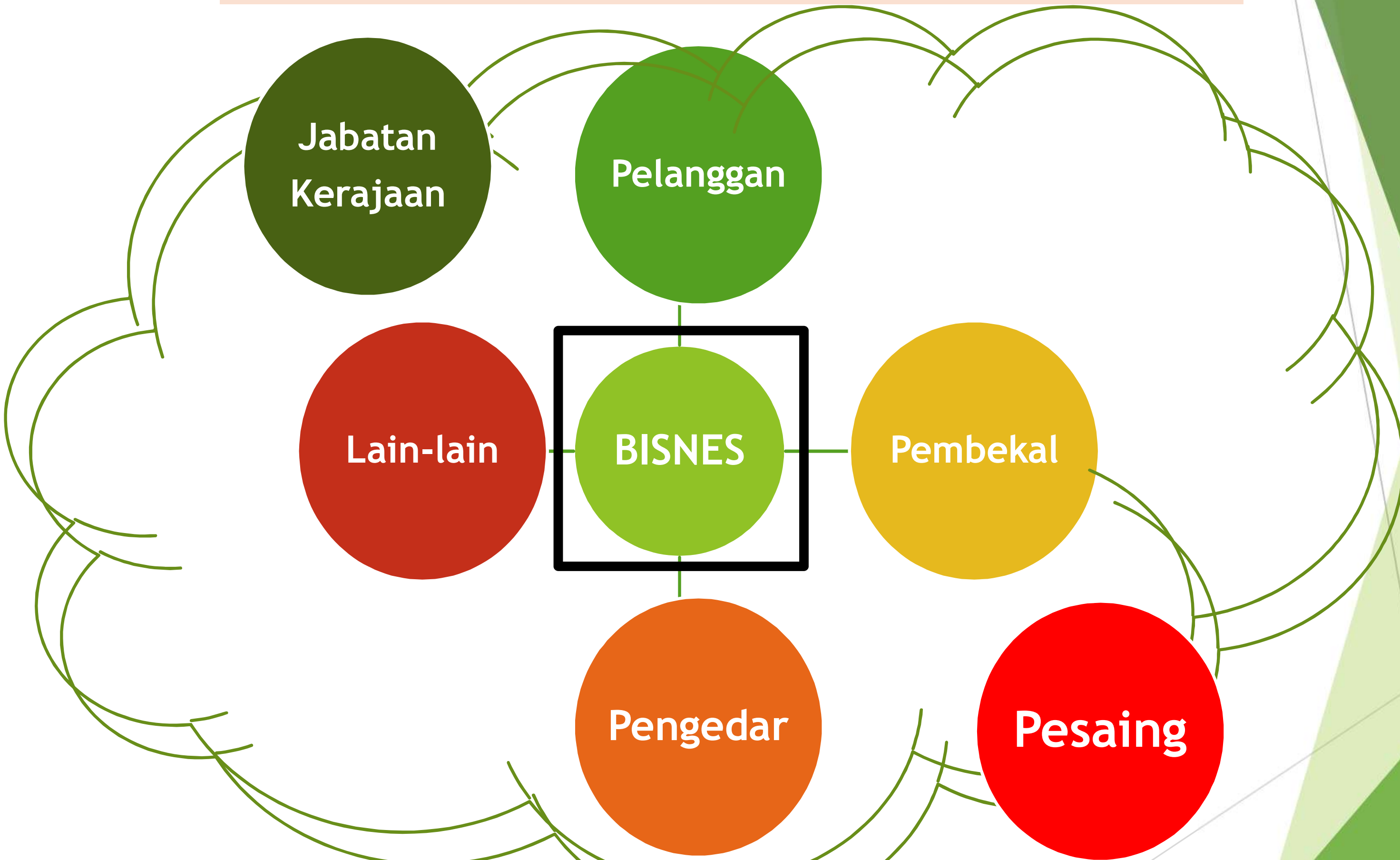
GNZ Business Alliances

AGENDA

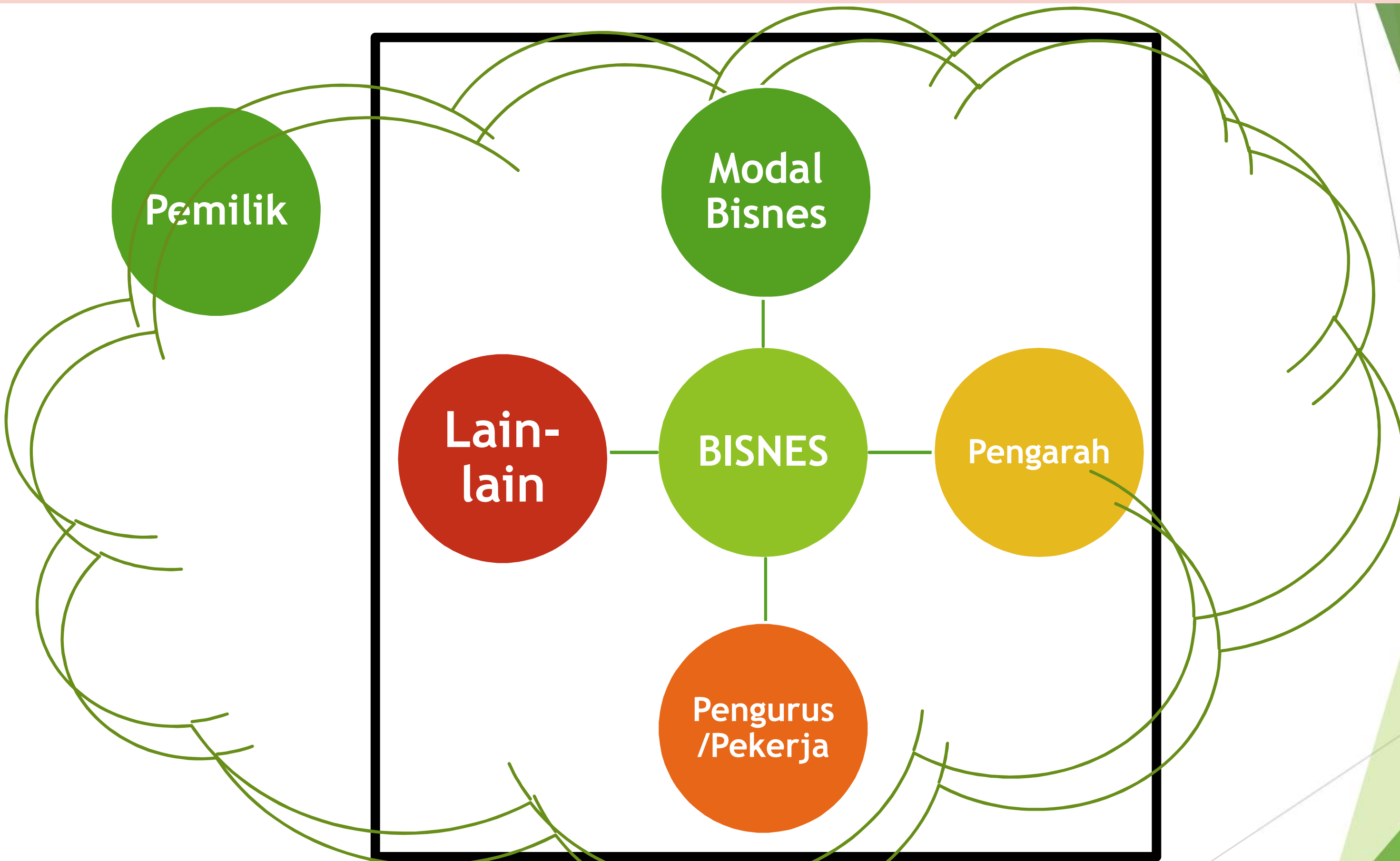
- EKO-SISTEM PERNIAGAAN
- MISTERI LAPURAN KEWANGAN
- BERNIAGA PRODUK ATAU SERVIS
- PERBANDINGAN UNTUK KEPASTIAN JUMLAH
- KEUTAMAAN ALIRAN TUNAI vs KREDIT
- SISTEM OFFICECENTRAL

EKO-SISTEM PERNIAGAAN

EKO-SISTEM PERNIAGAAN



JANGKA-HAYAT BISNES – TERPISAH DARI PEMILIK



DUA FAKTOR UTAMA JANGKA-HAYAT BISNES

- Kedudukan Bisnes yang memuaskan
- Dapat melunaskan pemiutang dalam masa yang ditetapkan

- Berdaya menjana keuntungan
- Dalam jangka-masa yang ditetapkan

CASH

SURVIVAL BISNES ANDA

PROFIT

SURVIVAL BISNES ANDA

- Kedudukan Bisnes yang memuaskan
- Dapat melunaskan pemiutang dalam masa yang ditetapkan

- Berdaya menjana keuntungan
- Dalam jangkamasa yang ditetapkan

- Aset & Liabiliti
- **KUNCI KIRA-KIRA**

- Pendapatan & Perbelanjaan
- **PENYATA UNTUNG -RUGI**

SURVIVAL BISNES ANDA

- Kedudukan Bisn
- Dapat melunask masa yang ditet

PEMAHAMAN MUDAH UNTUK PESERTA SEMINAR TENTANG KUNCI KIRA-KIRA DAN UNTUNG/RUGI DALAM MENENTUKAN SURVIVAL BISNES

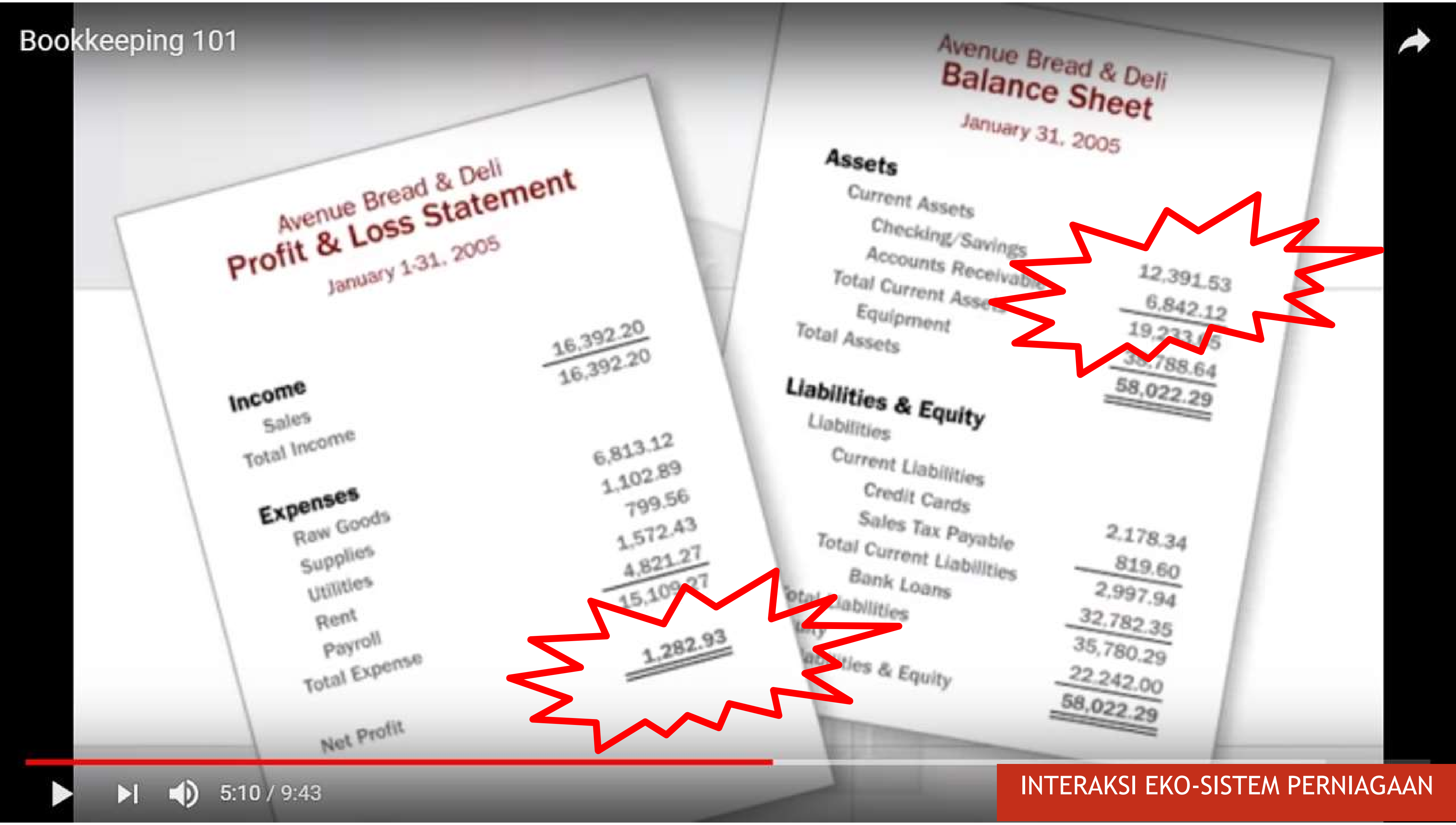
nenjana keuntungan
ngkamasa yang
n

- Aset & Lia
- KUNCI KI

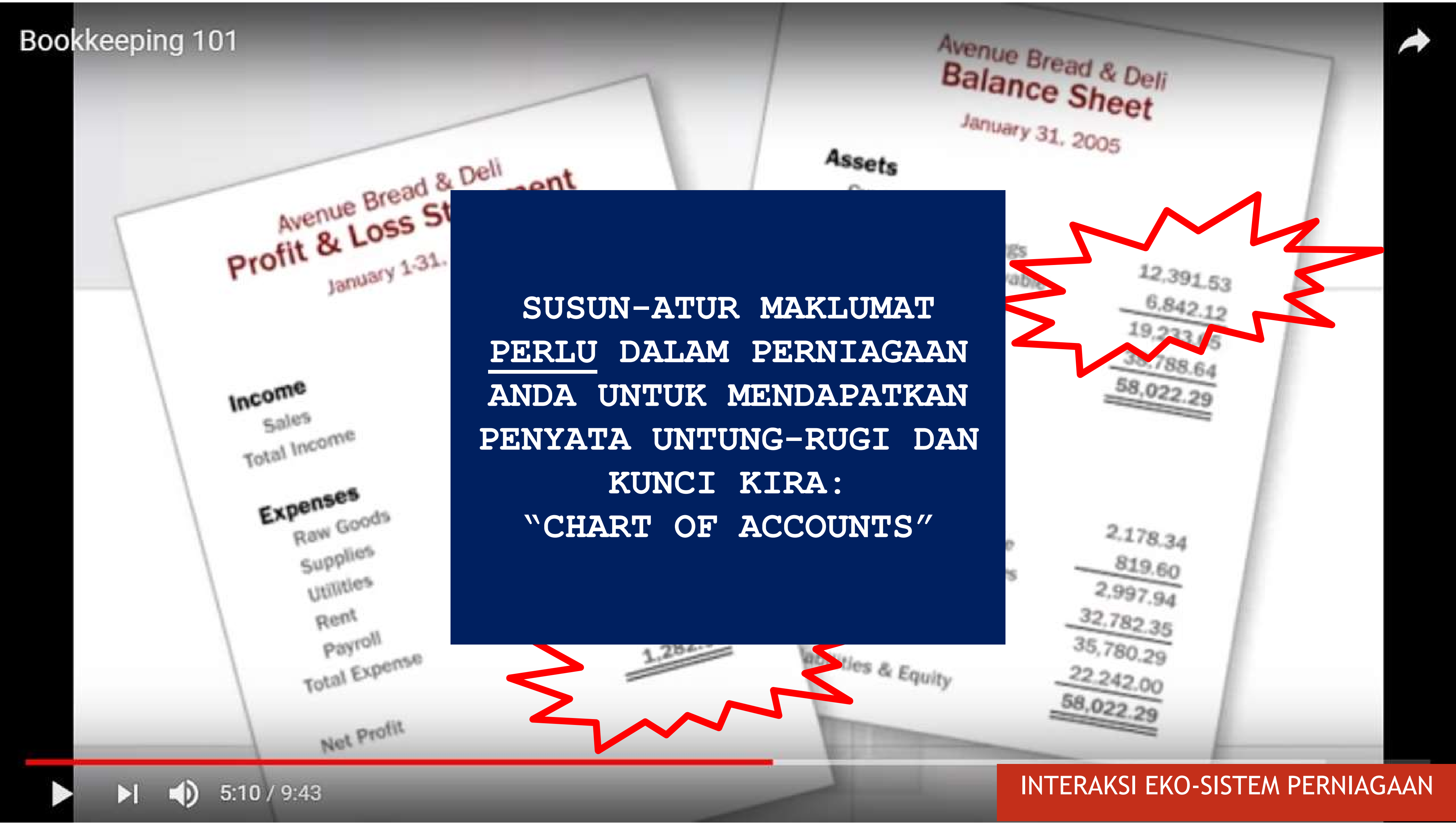
patan &
lanjaan
ATA UNTUNG
-RUGI

BOOKINGKEEPING 101
Source: Youtube Video

HEALTH CHECK FOR BUSINESS 5:07 - 5:25

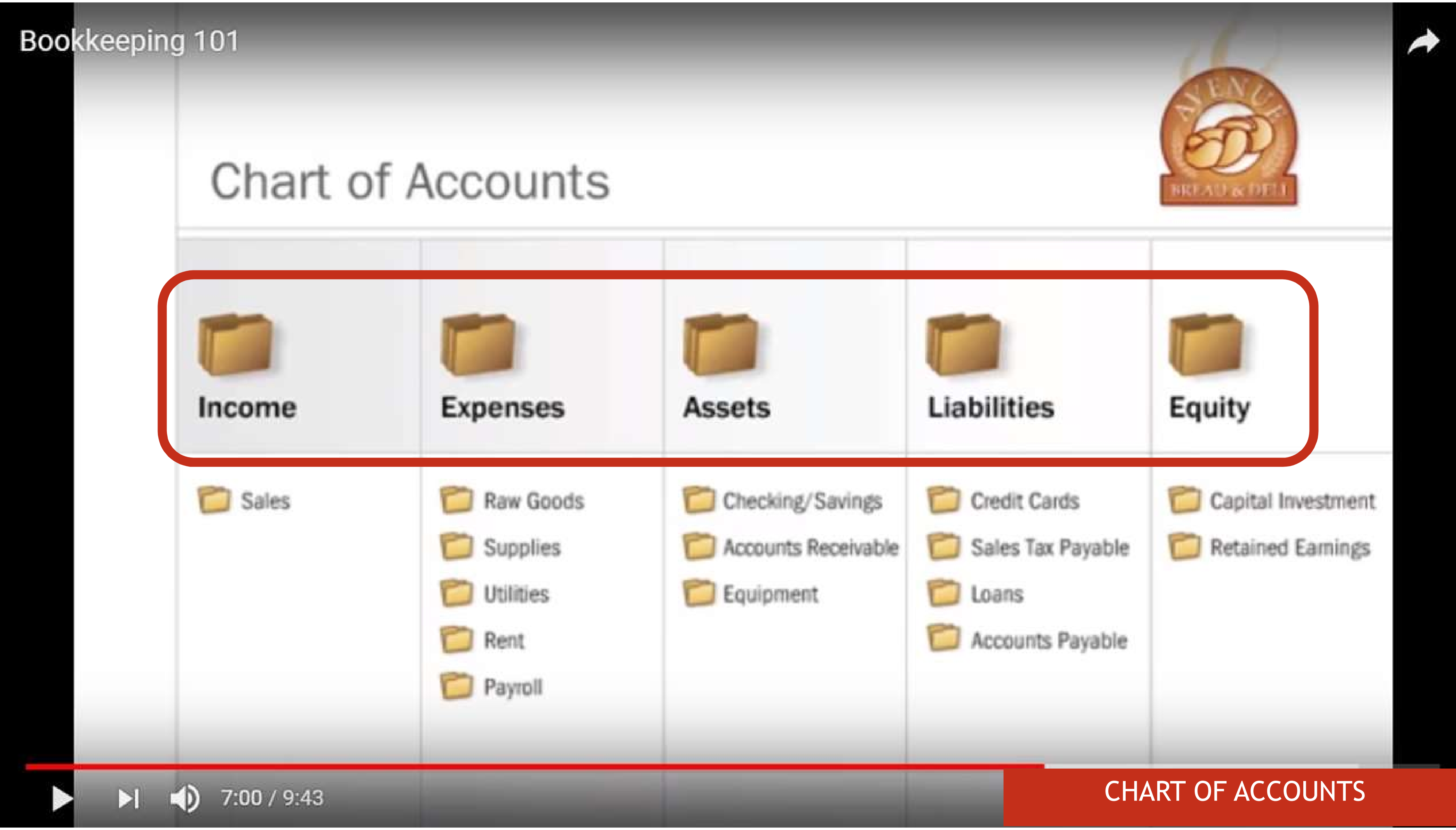


Bookkeeping 101
Avenue Bread & Deli
Profit & Loss Statement
January 1-31, 2005
Income
Sales
Total Income
16,392.20
16,392.20
Expenses
Raw Goods
Supplies
Utilities
Rent
Payroll
Total Expense
6,813.12
1,102.89
799.56
1,572.43
4,821.27
Net Profit
1,282.93
Avenue Bread & Deli
Balance Sheet
January 31, 2005
Assets
Current Assets
Checking/Savings
Total Current Assets
Equipment
Total Assets
12,391.53
6,842.12
58,022.29
Liabilities & Equity
Liabilities
Current Liabilities
Credit Cards
Sales Tax Payable
Total Current Liabilities
Bank Loans
2,178.34
819.60
2,997.94
32,782.35
35,780.29
22,242.00
58,022.29
5:10 / 9:43



SUSUN-ATUR MAKLUMAT PERLU DALAM PERNIAGAAN ANDA UNTUK MENDAPATKAN PENYATA UNTUNG-RUGI DAN KUNCI KIRA: "CHART OF ACCOUNTS"

CHART OF ACCOUNTS
6:05 – 7:40


Bookkeeping 101
Chart of Accounts
AVENUE
BREAD & DELI
Income
Expenses
Assets
Liabilities
Equity
Sales
Raw Goods
Supplies
Utilities
Rent
Payroll
Checking/Savings
Accounts Receivable
Equipment
Credit Cards
Sales Tax Payable
Loans
Accounts Payable
Capital Investment
Retained Earnings
7:00 / 9:43
CHART OF ACCOUNTS


Bookkeeping 101
AVENUE
BREAD & DELI
Chart of Accounts
Income
Sales 16,392.20
Expenses
Raw Goods 6,832.12
Supplies 1,102.89
Utilities 799.56
Rent 1,572.43
Payroll 4,821.27
Assets
Checking/Savings 12,391.53
Accounts Receivable 6,842.12
Equipment 38,788.64
Liabilities
Credit Cards 2,178.34
Sales Tax Payable 819.60
Loans 32,782.35
Accounts Payable 752.15
Equity
7:35 / 9:43
CHART OF ACCOUNTS

CONTOH ACCOUNTS CODE UNTUK EXPENSES

3 Series
Human Resource Cost

4 Series
Materials & Services

5 Series
Purchased Services

6 Series
Depr. & Amort.

7 Series
Financial Services

8 Series
Other Corporate Expenses

9 Series
Charge-In

DEBIT vs CREDIT ?

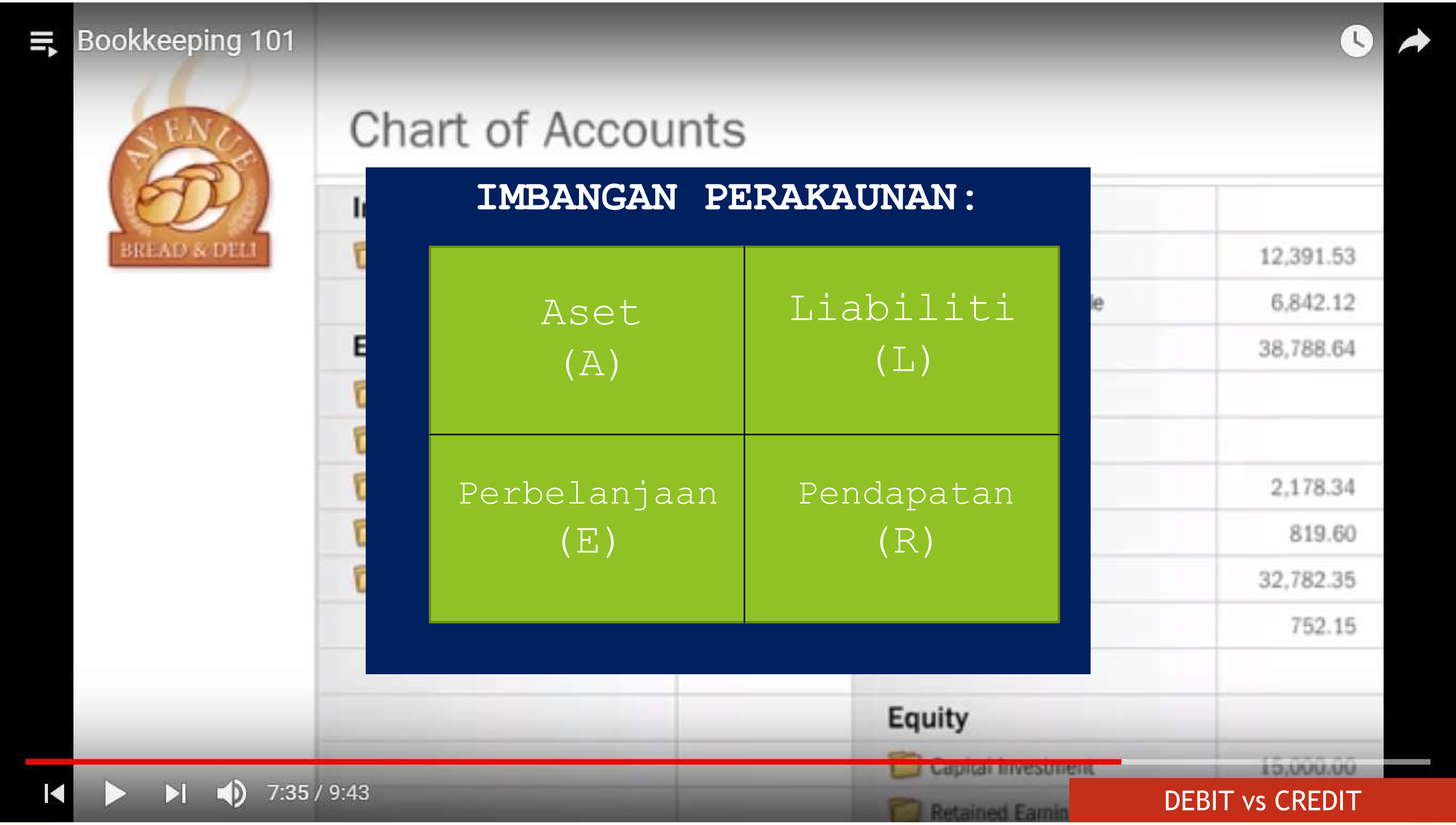
GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

SOALAN FIKIR-FIKIRKAN no 1

SISTEM PERAKAUNAN DISEBUT “DOUBLE ENTRY” KERANA SETIAP TRANSAKSI ADA “DEBIT” DAN “CREDIT” YA/TIDAK?


Bookkeeping 101
BREAD & DELI
Chart of Accounts
IMBANGAN PERAKAUNAN:
Aset
(A)
Liabiliti
(L)
Perbelanjaan
(E)
Pendapatan
(R)
12,391.53
6,842.12
38,788.64
2,178.34
819.60
32,782.35
752.15
Equity
15,000.00
7:35 / 9:43
DEBIT vs CREDIT

IMBANGAN PERAKAUNAN:

“Debit” jika jumlah:	“Credit”jika jumlah:

Aset (A)	Liabiliti (L)
“Debit” - penambahan	“Debit” - pengurangan
“Credit” - pengurangan	“Credit” - penambahan
Perbelanjaan (E)	**Pendapatan (R)**
“Debit” - penambahan	“Debit” - pengurangan
“Credit” - pengurangan	“Credit” - penambahan

DEBIT vs CREDIT

DEBIT vs CREDIT – PEMAHAMAN MUDAH UNTUK PESERTA DALAM EXCEL SPREADSHEET

DEBIT vs CREDIT

Bookkeping Example - Excel

	B	D	E	F	G	H	I	J	K
4	step 1				Income	Expense	Assets	Liabilities	Equity
6	step 2	Acct Equation							
7		0							
9	step 3		Date	Description					
11		**Acct Equation**	**Date**	**Description**	**Income**	**Expense**	**Assets**	**Liabilities**	**Equity**
13	step 4	0	1 Jan 2017	Start-up equity			20000		20000
15	step 5	0	1 Jan 2017	Start-up equity			20000		20000
16		0	2 Jan 2017	Purchases		300	-300		
17		0	1 Jan 2017	Sales	400		400		
19	step 6	0			400	300	20100	0	20000

DEBITS = CREDITS

MEMBONGKAR RAHSIA "DEBIT" & "CREDIT"

"Debit" dan "Credit" adalah istilah bagi penambahan atau pengurangan!

DEBIT vs CREDIT

MISTERI LAPURAN KEWANGAN

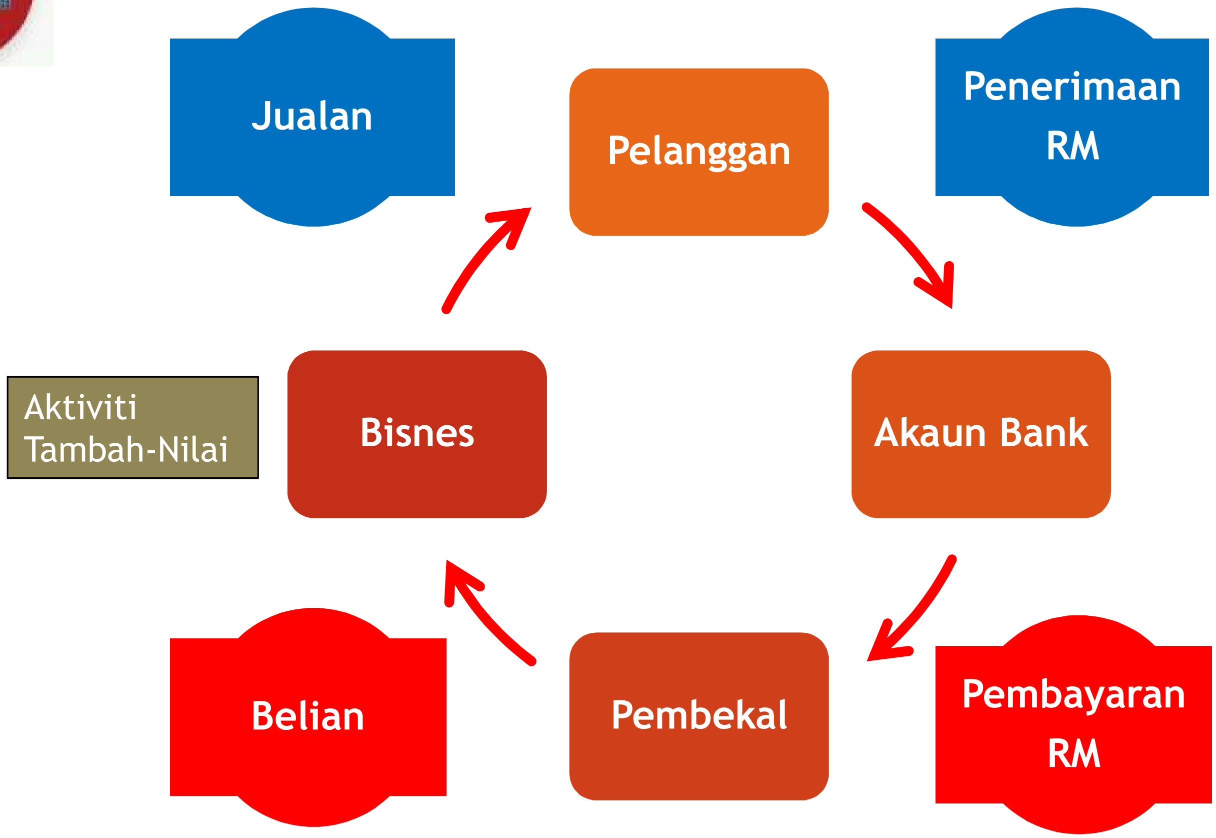
GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

KITARAN BISNES -
0:55 - 1:48

KITARAN BISNES – CONTOH MUDAH

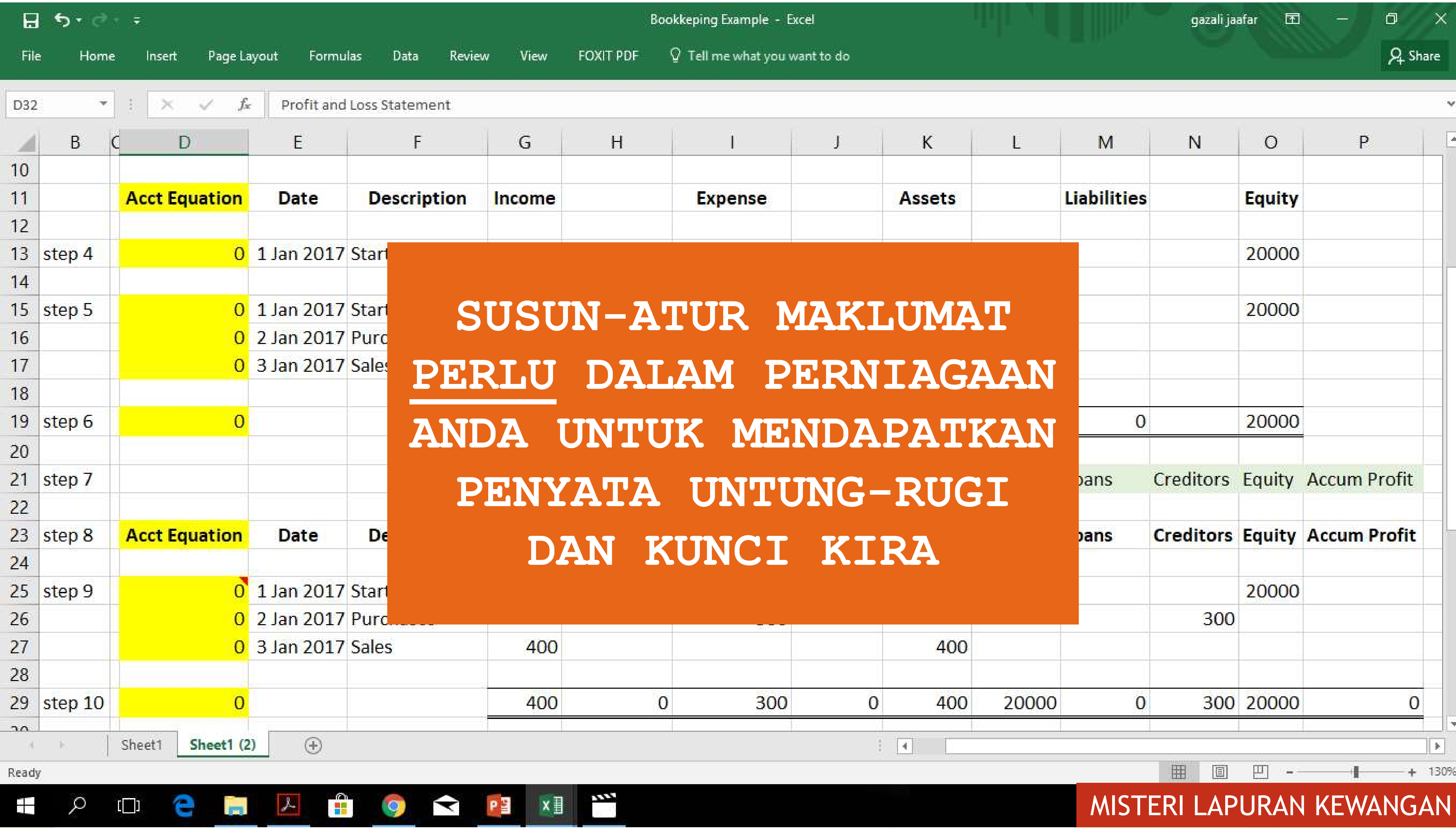


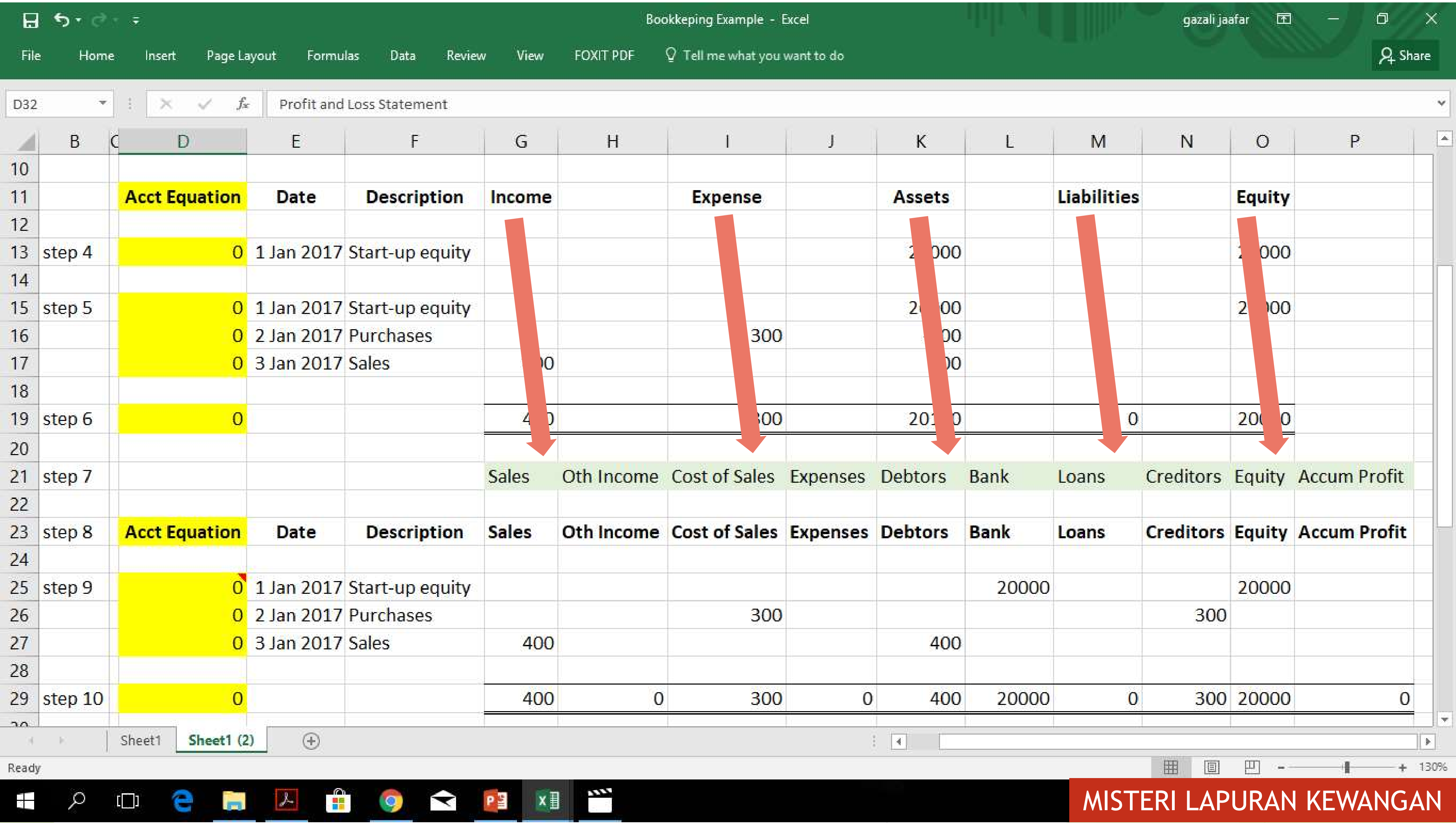
PENYATA UNTUNG/RUGI – PEMAHAMAN MUDAH DALAM EXCEL SPREADSHEET

GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL


SUSUN-ATUR MAKLUMAT PERLU DALAM PERNIAGAAN ANDA UNTUK MENDAPATKAN PENYATA UNTUNG-RUGI DAN KUNCI KIRA
MISTERI LAPURAN KEWANGAN
Bookkeping Example - Excel
Profit and Loss Statement



	B	D	E	F	G	H	I	J	K	L	M	N	O	P
10														
11		**Acct Equation**	**Date**	**Description**	**Income**		**Expense**		**Assets**		**Liabilities**		**Equity**	
12														
13	step 4	0	1 Jan 2017	Start-up equity					2[illegible]000				[illegible]000	
14														
15	step 5	0	1 Jan 2017	Start-up equity					2[illegible]00				2[illegible]00	
16		0	2 Jan 2017	Purchases			300		[illegible]00					
17		0	3 Jan 2017	Sales	[illegible]0				[illegible]00					
18														
19	step 6	0			4[illegible]0		[illegible]00		20[illegible]0		0		20[illegible]0	
20														
21	step 7				Sales	Oth Income	Cost of Sales	Expenses	Debtors	Bank	Loans	Creditors	Equity	Accum Profit
22														
23	step 8	**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Profit**
24														
25	step 9	0	1 Jan 2017	Start-up equity						20000			20000	
26		0	2 Jan 2017	Purchases			300					300		
27		0	3 Jan 2017	Sales	400				400					
28														
29	step 10	0			400	0	300	0	400	20000	0	300	20000	0

MISTERI LAPURAN KEWANGAN

Bookkeping Example - Excel

gazali jaafar

File | Home | Insert | Page Layout | Formulas | Data | Review | View | FOXIT PDF | Tell me what you want to do | Share

B41

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
22															
23	step 8		**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Profit**
24															
25	step 9		0	1 Jan 2017	Start-up equity						20000			20000	
26			0	2 Jan 2017	Purchases			300					300		
27			0	3 Jan 2017	Sales	400				400					
28															
29	step 10		0			400	0	300	0	400	20000	0	300	20000	0
30															
31	step 11		Profit and Loss Statement												
32															
33				Income											
34					Sales	400									
35					Oth Income	0									
36							400								
37				Expense											
38					Cost of Sales	300									
39					Expenses	0									
40							300								
41				Profit/Loss			100								

Sheet1 | Sheet1 (2)

Ready 130%

MISTERI LAPURAN KEWANGAN

FOKUS LAPURAN UNTUNG/RUGI

GNZ Business Alliances

#1SME1SISTEM ROADSHOW

KUNCI KIRA-KIRA – PEMAHAMAN MUDAH DALAM EXCEL SPREADSHEET

GNZ Business Alliances

#1SME1SISTEM ROADSHOW

MISTERI LAPURAN KEWANGAN

Bookkeping Example - Excel

O23 | Equity

	B	D	E	F	G	H	I	J	K	L	M	N	O	P
23	step 8	**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Profit**
24														
25	step 9	0	1 Jan 2017	Start-up equity						20000			20000	
26		0	2 Jan 2017	Purchases			300					300		
27		0	3 Jan 2017	Sales	400				400					
28														
29	step 10	0			400	0	300	0	400	20000	0	300	20000	0
30														
31	step 11	Profit and Loss Statement					step 12	Balance Sh						
32			Income						Asset					
33				Sales	400					Debtors		400		
34				Oth Income	0					Bank		20000		
35						400							20400	
36			Expense						Liabilities					
37				Cost of Sales	300					Loans		0		
38				Expenses	0					Creditors		300		
39						300							300	
40			Profit/Loss			100			Equity					
41										Equity		20000		
42										Accum Profit		100		
43													20100	
44													20400	

Sheet1 | Sheet1 (2)

MISTERI LAPURAN KEWANGAN

ACCOUNTING EQUATION :

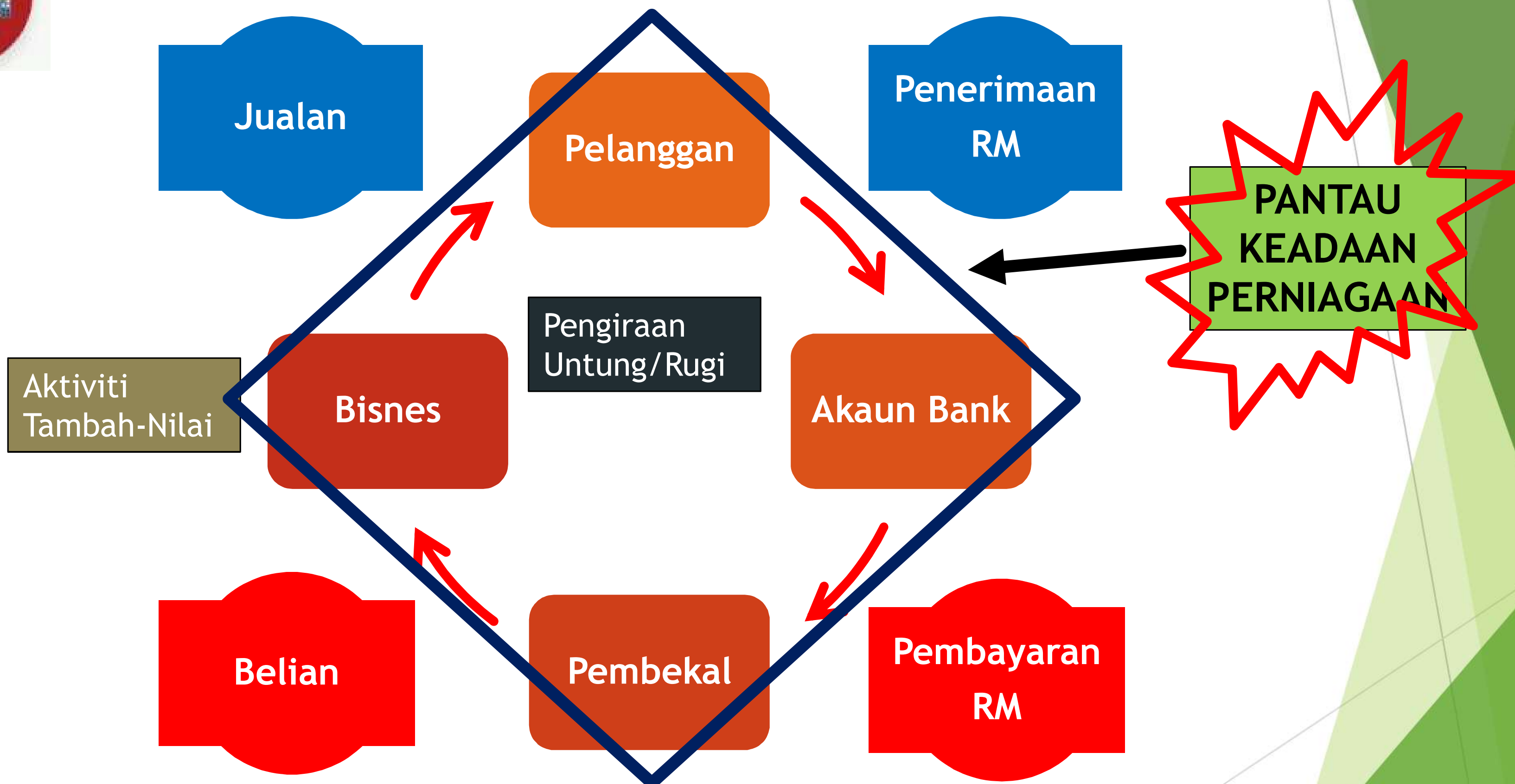
ASSET + EXPENSE = LIABILITY + EQUITY + INCOME

Bookkeping Example - Excel

	A	B	D	E	F	G	H	I	J	K	L	M	N	O	P
23		step 8	**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Profit**
24															
25		step 9	0	1 Jan 2017	Start-up equity						20000			20000	
26															
27															
28															
29		step 10												000	0
30															
31		step 11	Profit and Loss Statement					step 12	Balance Sheet						
32				Income						Asset					
33					Sales	400					Debtors		400		
34					Oth Income	0					Bank		20000		
35							400							20400	
36				Expense						Liabilities					
37					Cost of Sales	300					Loans		0		
38					Expenses	0					Creditors		300		
39							300							300	
40				Profit/Loss			100			Equity					
41											Equity		20000		
42											Accum Profit		100		
43														20100	
44														20400	

Sheet1 | Sheet1 (2)

FOKUS LAPURAN KUNCI KIRA-KIRA



PENYATA ALIRAN TUNAI – PEMAHAMAN MUDAH DALAM EXCEL SPREADSHEET

GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

MISTERI LAPURAN KEWANGAN

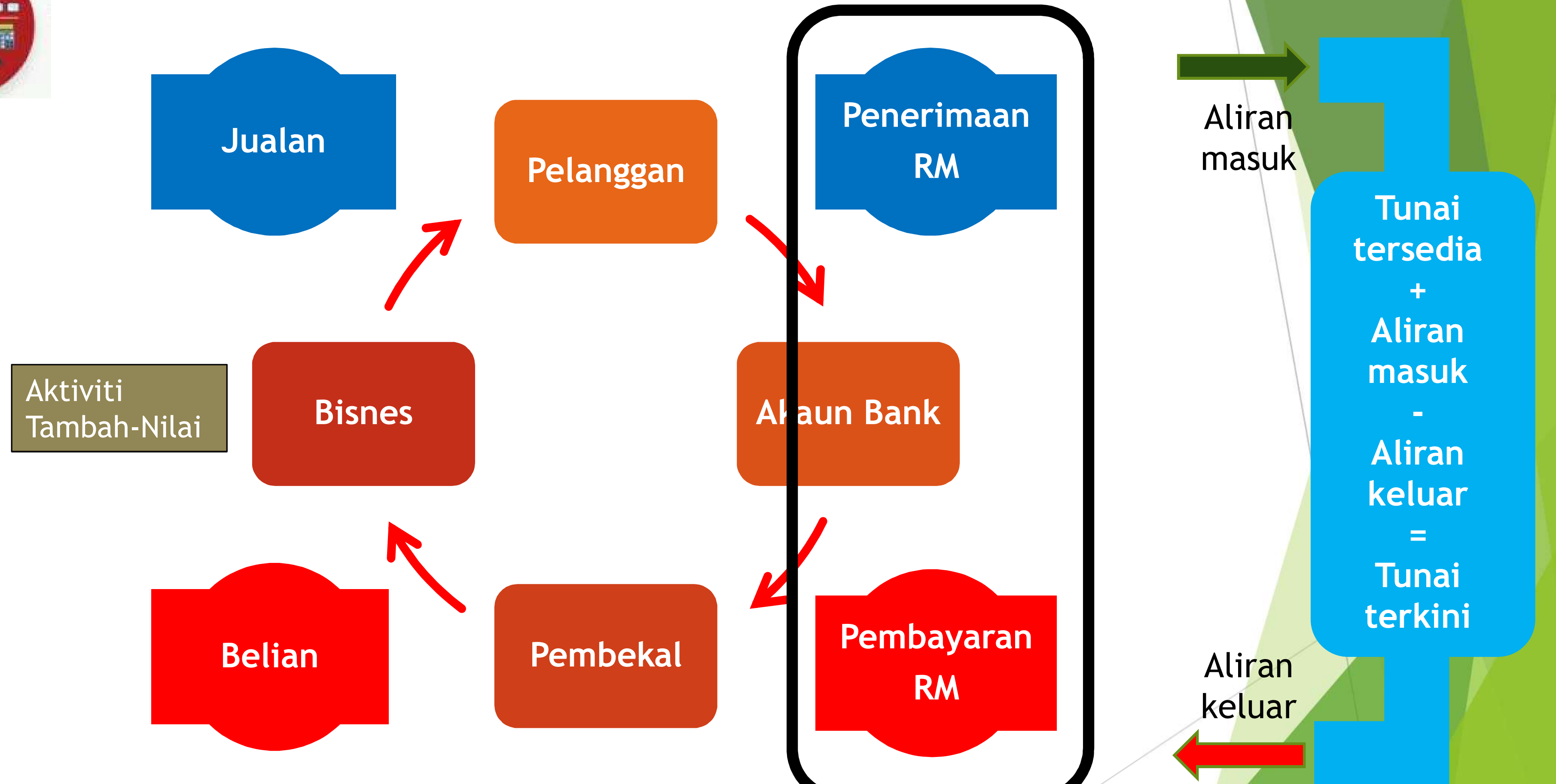
Bookkeping Example - Excel

	B	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
44													20400		
45															
46		**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Profit**	step 15
47															
48	step 13	0	1 Jan 2017	Start-up equity						20000			20000		P
49		0	2 Jan 2017	Purchases			300					300			N
50		0	3 Jan 2017	Sales	400				400						N
51		0	15 Jan 2017	Receipt - Debtor					-400	400					P
52		0	17 Jan 2017	Payment - Creditor						-300		-300			N
53															
54	step 14	0			400	0	300	0	0	20100	0	0	20000	0	
55															
56															
57	step 16	Cash flow statement													
58			Balance at start			0									
59			Cash inflows		20400										
60			Cash ouflows		-300										
61						20100									
62			Balance at end			20100									

Sheet1 | Sheet1 (2) | Sheet1 (3)

MISTERI LAPURAN KEWANGAN

FOKUS LAPURAN ALIRAN TUNAI



MATEMATIK KUNCI KIRA-KIRA

CONTOH!

Balance Sheet for Wal-Mart

As of Jan 31, 2006

Assets		**Liabilities and Shareholders' Equity**	
Current Assets:		*Current Liabilities:*	
Cash and Cash Equivalents	6,414	Commercial Paper	3,754
Receivables	2,662	Accounts Payable	25,373
Inventories	32,191	Accrued Liabilities	13,465
Prepaid Expenses and Other	2,557	Accrued Income Taxes	1,340
Total Current Assets	43,824	Long-term Debt, due within one year	4,595
		Obligations Under Capital Leases, due within one year	299
Property and			48,826
Land			
Buildings and			26,429
Fixtures and			3,742
Transportation			4,552
Total Property and Equipment, at Cost	[illegible]	Minority Interest	1,467
Less Accumulated De iation	21,427		
Property and Equipme et	75,875	*Shareholders' Equity:*	
		Preferred Stock	0
Property Under Capita se:	5,578	Common Stock	417
Less Accumulated An ation	2,163	Capital in Excess of Par Value	2,596
		Accumulated Other Comprehensive Inco	1,053
Property Under Capita se, net	3,415	Retained Earnings	49,105
Goodwill	12,188		
Other Assets and De Charges	2,885	**Total Shareholders' Equity**	53,171
Total Assets	138,187	**Total Liabilities and Shareholders' Equity**	138,187

ASSETS = LIABILITIES & EQUITY

MATEMATIK UNTUNG/RUGI

CONTOH!

INCOME STATEMENTS
for the Financial Year Ended 31 December 2013

Amounts in RM million unless otherwise stated

		Group		Company	
	Note(s)	**2013**	2012	**20**	
Revenue	[illegible]	[illegible]	[illegible]	[illegible]	
Cost of sales		[illegible]	[illegible]	[illegible]	
Gross profit		**2,800.3**	2,689.0	**1,973**	
Other income		**185.0**	186.6	**102**	
Selling and distribution costs		**(152.0)**	(158.1)	**(48**	
Administration exp		[illegible]	[illegible]	**29**	
Reversal of previously recognised impairment losses	8	**11.1**	13.4	**166**	
Impairment losses	8	**(40.0)**	(184.0)	**(1**	
Other expenses		**(279.6)**	(234.1)	**(77**	
		1,831.4	1,856.7	**1,785**	
Finance costs	8	**(52.1)**	(40.8)		
Share of results in a joint venture	19	**(12.8)**	-		
Share of results in an associate		**-**	1.3		
Profit before tax		[illegible]	[illegible]	**785**	
Taxation	11	**(182.4)**	(414.7)	**(390**	
Profit for the financial year		**1,584.1**	1,402.5	**1,395**	
Attributable to:					
Equity holders of the Company		**1,603.0**	1,402.5	**1,395**	
Non-controlling interests		**(18.9)**	-	**-**	-
		1,584.1	1,402.5	**1,395.1**	1,309.8
Earnings per share for profit attributable to the equity holders of the Company:					
Basic and diluted earnings per share (sen)	12	**28.26**	24.75		

REVENUE

-

EXPENSES

=

PROFIT

P&L and BALANCE SHEET REVIEW
5:25 - 6:07

BERNIAGA PRODUK ATAU SERVIS?

PRODUCT VS. SERVICE - DIFERRENCES

PRODUCT	SERVICE
OWNERSHIP TRANSFERRED	OWNERSHIP NOT TRANSFERRED
TANGIBLE	INTANGIBLE
LESS CUSTOMER INVOLVEMENT	MORE CUSTOMER INVOLVEMENT
QUALITY EASY TO STANDARDISED	QUALITY DIFFICULT TO STANDARDISED
EVALUATION OF DELIVERY EASY	EVALUATION OF DELIVERY DIFFICULT
PRODUCTION AND CONSUMPTION DIFFERENT TIMES	PRODUCTION AND CONSUMPTION AT SAME TIME
TIMING MAY NOT BE OF ESSENCE	TIMING IS IMPORTANT

IMPLICATIONS TO BUSINESS

PRODUCT	SERVICE
PRODUCT INNOVATION CAN BE PATENTED	SERVICE INNOVATION CANNOT BE PATENTED
CAN TRY OUT BEFORE PURCHASE	CANNOT TRY OUT BEFORE PURCHASE
INTERACTION WITH CUSTOMER MAY NOT BE REQUIRED	INTERACTION WITH CUSTOMER IS REQUIRED
HOMOGENEOUS AND LESS VARIABILITY	HETEROGENEOUS AND HIGH VARIABILITY
CAN BE STORED AS INVENTORY	CANNOT BE STORED AS INVENTORY
APPEALS TO LOGICAL SENSES	APPEALS TO EMOTIONAL SENSES


Bookkeeping 101
Char
BERNIAGA PRODUK ATAU SERVIS?
– KESAN PADA ACCOUNTS CODE
Income
Expenses
Assets
Liabilities
Equity
Sales
Raw Goods
Supplies
Rent
Payroll
Checking/Savings
Accounts Receivable
Equipment
Credit Cards
Sales Tax Payable
Loans
Accounts Payable
Capital Investment
Retained Earnings
7:00 / 9:43
BERNIAGA PRODUK ATAU SERVIS?

GROSS PROFIT – PRODUCT vs SERVICE

SALES	SALES
OPENING INVENTORY BAL.	-
PURCHASES – ADD INVENTORY	-
SALES –DEDUCT INVENTORY	-
CLOSING INVENTORY BAL.	DIRECT COSTS

CHART OF ACCOUNTS NEED TO HAVE INVENTORY IF PRODUCTS!

BERNIAGA PRODUK ATAU SERVIS?

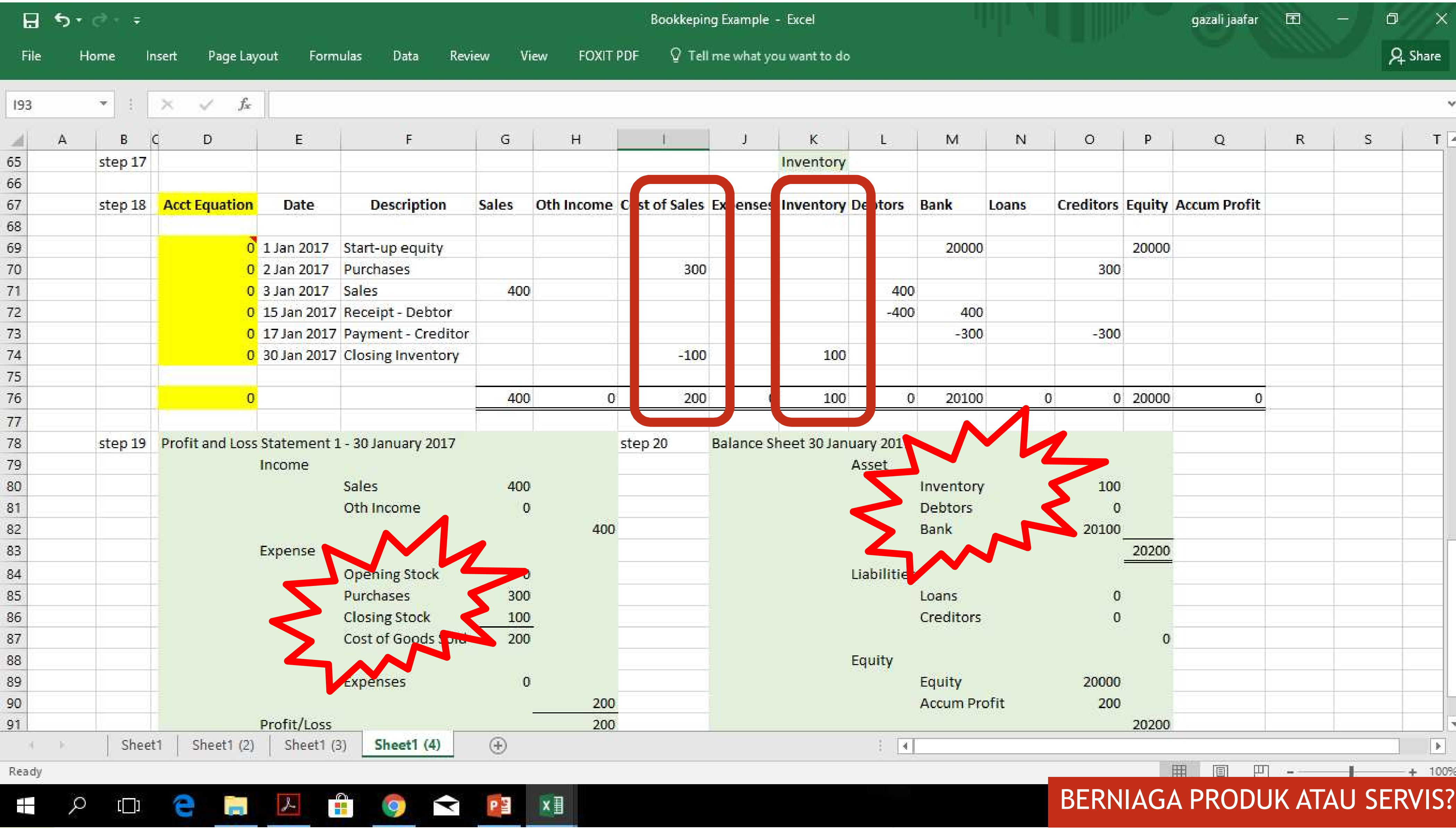
BERNIAGA PRODUK – PEMAHAMAN MUDAH DALAM EXCEL SPREADSHEET

GNZ Business Alliances

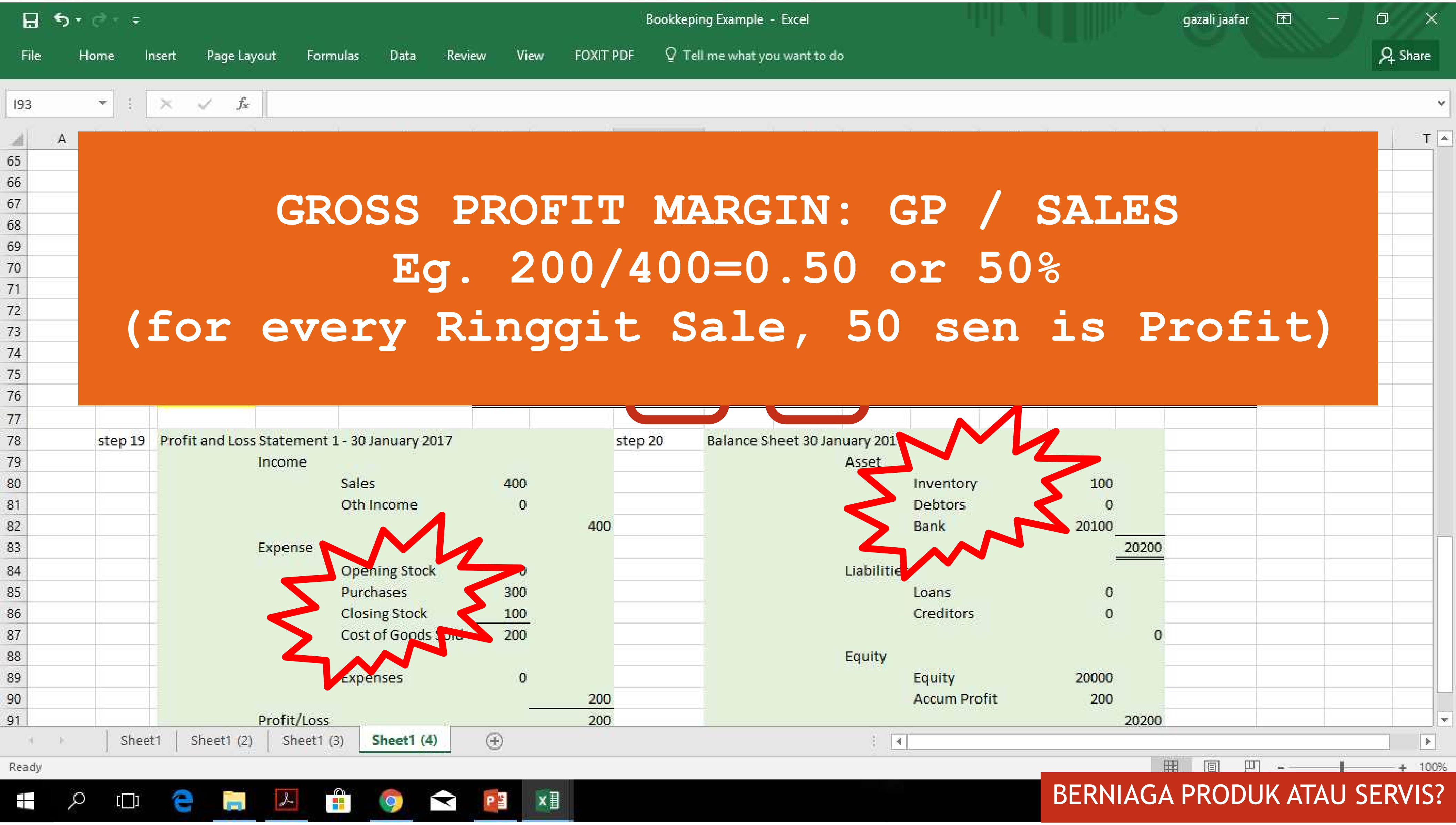
#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

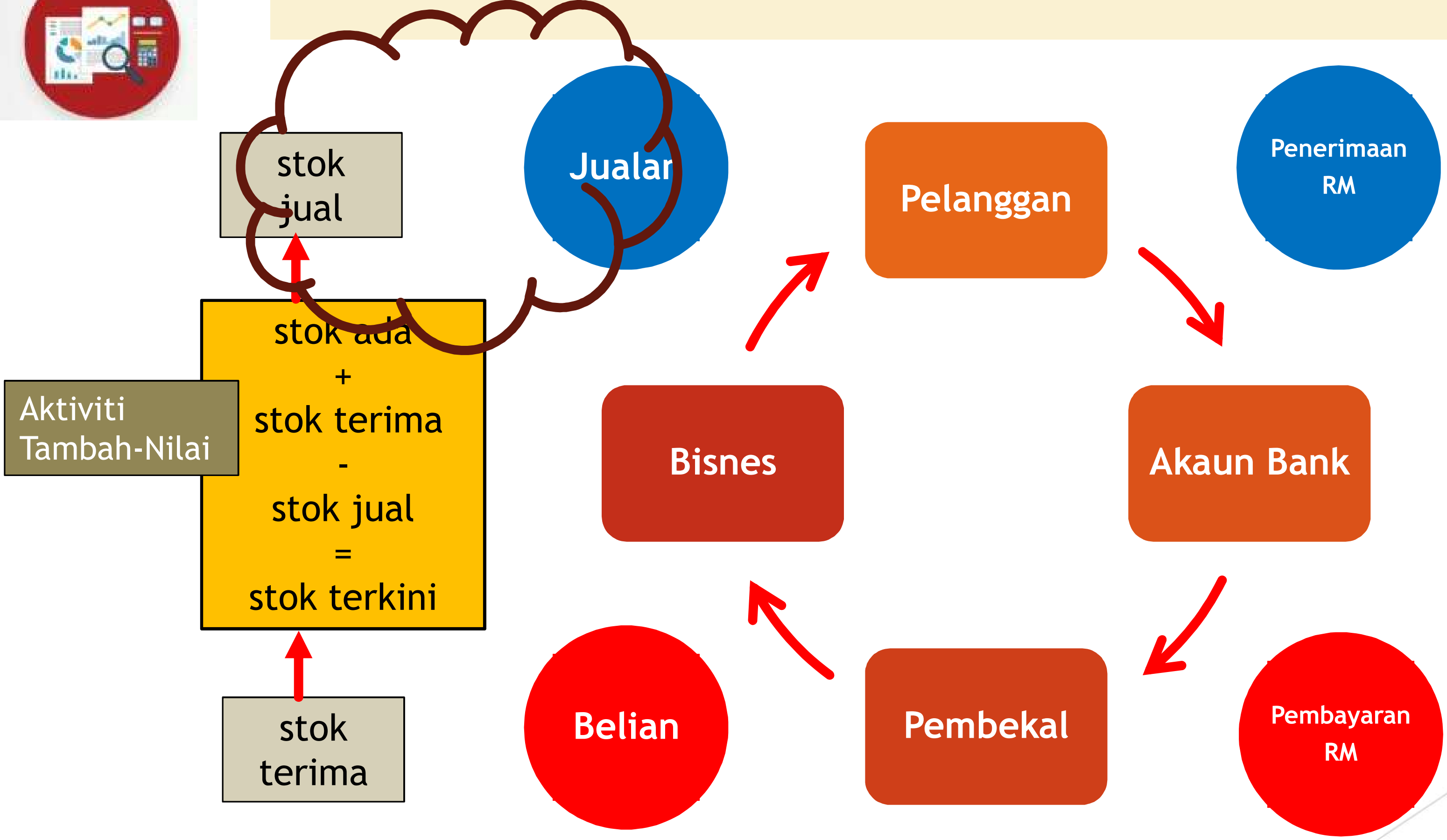
BERNIAGA PRODUK ATAU SERVIS?



	B	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
65	step 17								Inventory						
66															
67	step 18	Acct Equation	Date	Description	Sales	Oth Income	Cost of Sales	Expenses	Inventory	Debtors	Bank	Loans	Creditors	Equity	Accum Profit
68															
69		0	1 Jan 2017	Start-up equity							20000			20000	
70		0	2 Jan 2017	Purchases			300						300		
71		0	3 Jan 2017	Sales	400					400					
72		0	15 Jan 2017	Receipt - Debtor						-400	400				
73		0	17 Jan 2017	Payment - Creditor							-300		-300		
74		0	30 Jan 2017	Closing Inventory			-100		100						
75															
76		0			400	0	200		100	0	20100	0	0	20000	0
77															
78	step 19	Profit and Loss Statement 1 - 30 January 2017					step 20	Balance Sheet 30 January 201							
79			Income						Asset						
80				Sales	400						Inventory		100		
81				Oth Income	0						Debtors		0		
82						400					Bank		20100		
83			Expense											20200	
84				Opening Stock	0				Liabilitie						
85				Purchases	300						Loans		0		
86				Closing Stock	100						Creditors		0		
87				Cost of Goods Sold	200									0	
88									Equity						
89				Expenses	0						Equity		20000		
90						200					Accum Profit		200		
91			Profit/Loss			200								20200	


Bookkeping Example - Excel
gazali jaafar
File
Home
Insert
Page Layout
Formulas
Data
Review
View
FOXIT PDF
Tell me what you want to do
Share
I93
GROSS PROFIT MARGIN: GP / SALES
Eg. 200/400=0.50 or 50%
(for every Ringgit Sale, 50 sen is Profit)
step 19
Profit and Loss Statement 1 - 30 January 2017
Income
Sales
400
Oth Income
0
400
Expense
Opening Stock
0
Purchases
300
Closing Stock
100
Cost of Goods S
200
Expenses
0
200
Profit/Loss
200
step 20
Balance Sheet 30 January 201
Asset
Inventory
100
Debtors
0
Bank
20100
20200
Liabilitie
Loans
0
Creditors
0
0
Equity
Equity
20000
Accum Profit
200
20200
Sheet1
Sheet1 (2)
Sheet1 (3)
Sheet1 (4)
Ready
100%
BERNIAGA PRODUK ATAU SERVIS?

KITARAN BISNES – TALIAN HAYAT



BERNIAGA PRODUK ATAU SERVIS?

SOALAN FIKIR-FIKIRKAN no 2

PENYIMPANAN STOK BERLEBIHAN
ADALAH BAGUS UNTUK BISNES
YA/TIDAK? KENAPA?

STOK MERUPAKAN TALIAN HAYAT BISNES KERANA
TANPA STOK JUALAN TIDAK AKAN ADA
YA/TIDAK?

TUNAI KEKADANG DISEBUT
DENGAN ISTILAH "CASH IS KING"?
YA/TIDAK? KENAPA?

PERBANDINGAN UNTUK KEPASTIAN JUMLAH

REPORTS FROM THE SYSTEM
8:31 – 9:37

<u>PERBANDINGAN</u> JUMLAH UNTUK KEPASTIAN

USAHAWAN PERLU PASTIKAN:

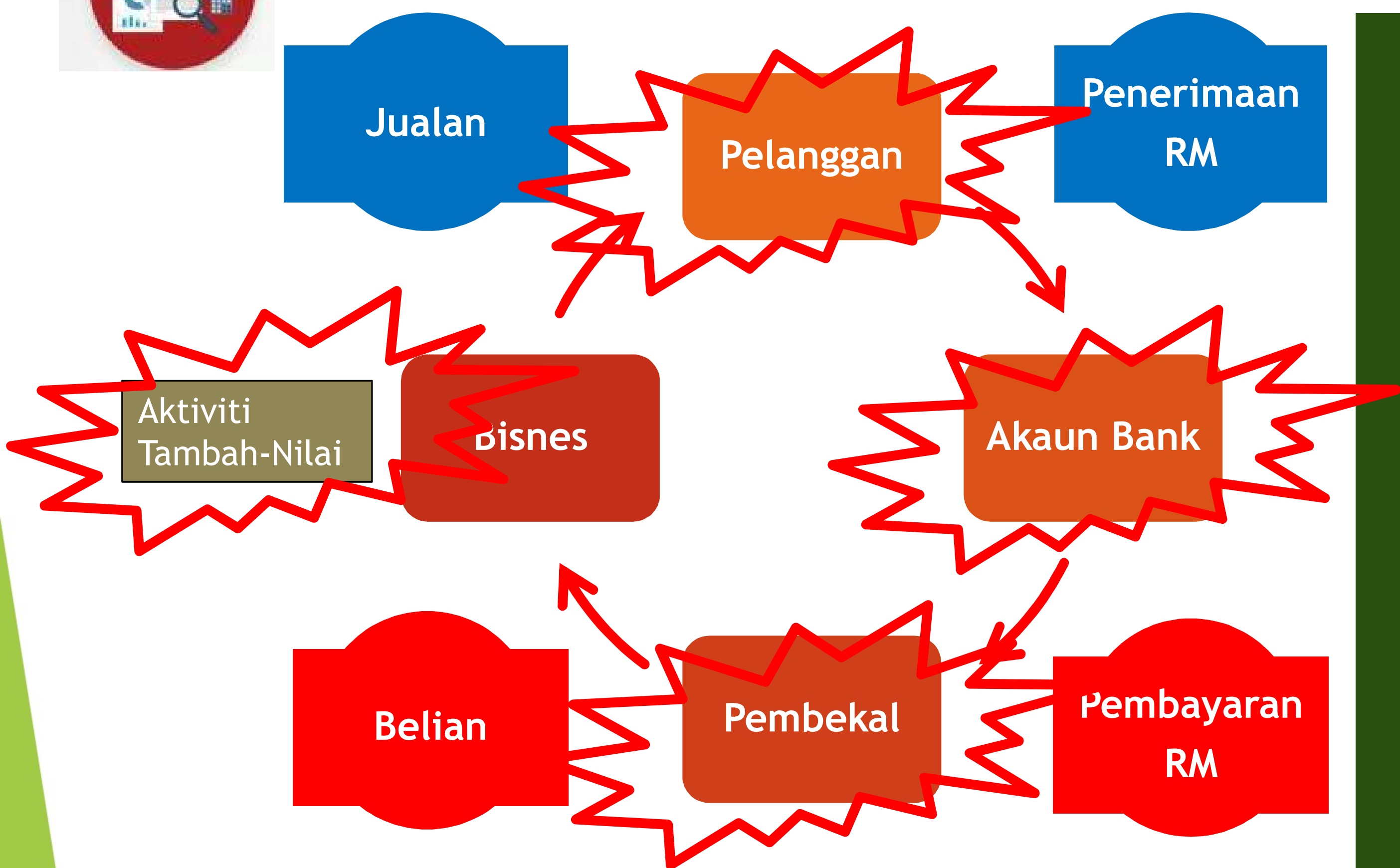
ANGKA DAN JUMLAH YANG DILAPURKAN UNTUK PERNIAGAAN ADALAH TEPAT DAN BENAR

PENYELARASAN AKAUN ADALAH CARA UTAMA BAGI ISU INI

	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
62		Balance at end			20100									
63														
64														
65								Inventory						
66														
67	**Acct Equation**	**Date**	**Description**	**Sales**	**Oth Income**	**Cost of Sales**	**Expenses**	**Inventory**	**Debtors**	**Bank**	**Loans**	**Creditors**	**Equity**	**Accum Pr**
68														
69	0	1 Jan 2017	Start-up equity							20000			20000	
70	0	2 Jan 2017	Purchases			300						300		
71	0	3 Jan 2017	Sales	400					400					
72	0	15 Jan 2017	Receipt - Debtor						-400	400				
73	0	17 Jan 2017	Payment - Creditor							-300		-300		
74	0	30 Jan 2017	Closing Inventory			-100		100						
75														
76	0			400	0	200	0	100	0	20100	0	0	20000	
77														
78	Profit and Loss Statement 1 - 30 January 2017					step 20	Balance Sheet 30 January 2017							
79		Income							Asset					
80			Sales	400						Inventory		100		
81			Oth Income	0						Debtors		0		

BANDINGAN JUMLAH UNTUK KEPASTIAN

PEYELARASAN AKAUN DALAM PERNIAGAAN



PENYELARASAN AKAUN:

AKAUN BANK
(BANK RECONCILIATION)

AKAUN PELANGGAN
(CUSTOMER ACCOUNT RECONCILIATION)

AKAUN PEMBEKAL
(SUPPLIER ACCOUNT RECONCILIATION)

AKAUN INVENTORI
(STOCK BALANCE RECONCILIATION)

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OFFICECENTRAL

BANDINGAN JUMLAH UNTUK KEPASTIAN

BASIC TECHNIQUES IN RECONCILIATION

COMPARISON BETWEEN LEDGER ITEMS AND STATEMENT ITEMS			
	Ledger	Statement	Action
Balance at start			**Balance from Ledger**
Invoice Item in Statement, Not in Ledger	X	/	Add item to Ledger balance
Payment item in Statement, Not in Ledger	X	/	Less item from Ledger balance
Invoice Item in Ledger, Not in Statement	/	X	Less item from Ledger balance
Payment item in Ledger, Not in Statement	/	X	Add item to Ledger balance
Balance at end			**Reconciled Balance**

PENYELARASAN AKAUN DALAM PERNIAGAAN

CONTOH!

Penerimaan

Aktiviti Tambah-Nilai

BANK RECONCILIATION AS AT 31 July 2017:			
	Note	RM	RM
Balance as per Ledger			2,700
Add items issued but not cleared	1	500	
Less items received but not cleared	2	700	(200)
Add items received not taken-up in Ledger	3	100	
Less items issued not taken-up in Ledger	4	40	60
Reconciled Ledger Balance			2,560
Balance as per Bank Statement			2,560

Belian

Pembekal

Pembayaran RM

BANDINGAN JUMLAH UNTUK KEPASTIAN

PENYELARASAN AKAUN DALAM PERNIAGAAN

CONTOH!

Jualan

Penerimaan

SUPPLIER ACCOUNT RECONCILIATION AS AT 31 July 2017:			
	Note	RM	RM
Balance as per Ledger			2,700
Add invoices/DN not taken-up in Ledger	1	500	
Less payments/CN not taken up in Ledger	2	700	(200)
Add payments issued not updated in state.	3	100	
Less invoices/DN received not updated in st	4	40	60
Reconciled Ledger Balance			2,560
Balance as per Supplier Statement			2,560

Aktiviti Tambah-Nilai

Belian

Pembekal

Pembayaran RM

BANDINGAN JUMLAH UNTUK KEPASTIAN

KEUTAMAAN ALIRAN TUNAI vs KREDIT?

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OFFICECENTRAL

KEUTAMAAN ALIRAN TUNAI vs. KREDIT?

CASH IS KING

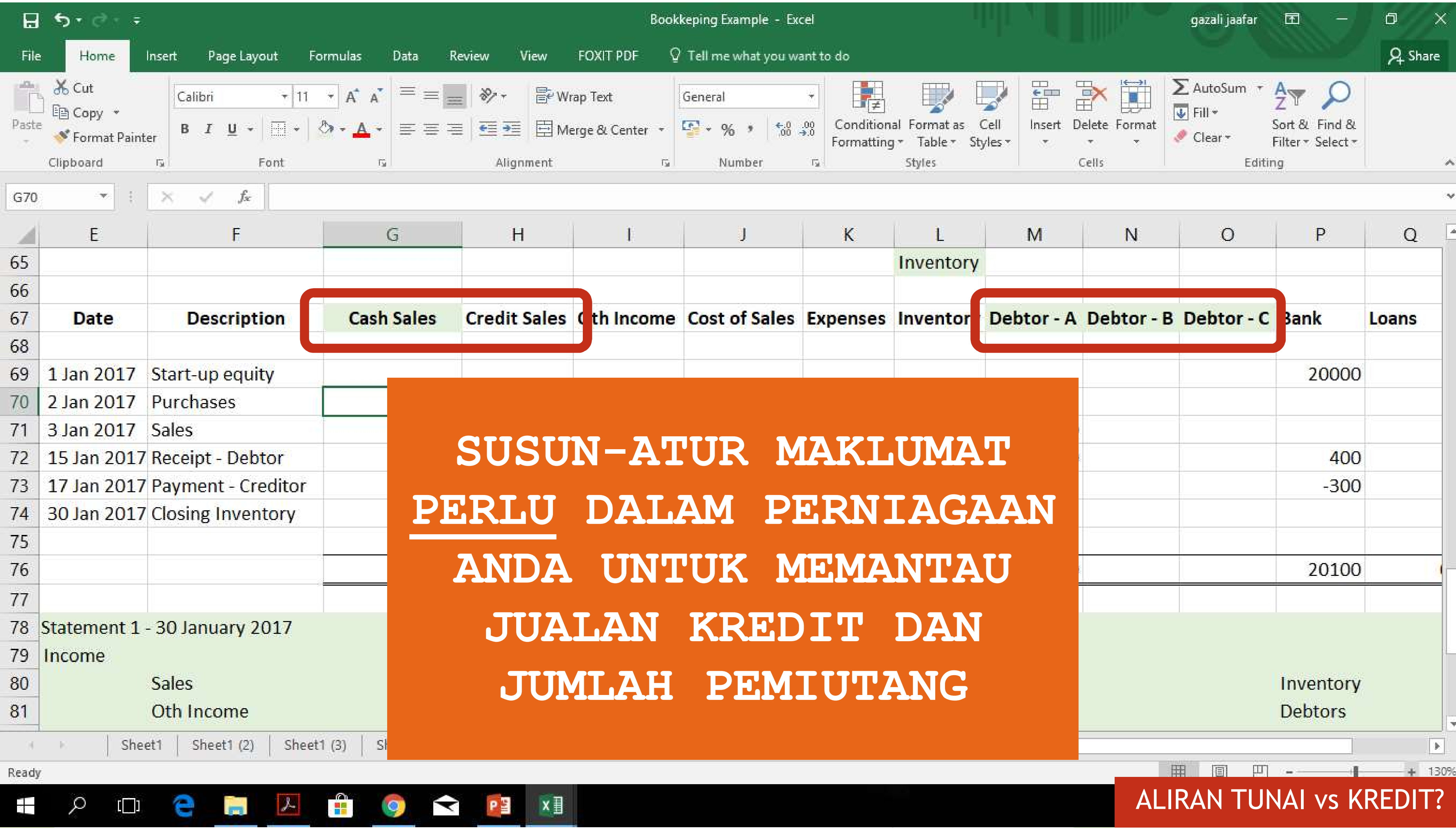
BUT

CREDIT RULES THE DAY

TO GROW YOUR BUSINESS

CASH VS. CREDIT - DIFFERENCES

CASH	CREDIT
TRANSACTION BASED ON CASH	TRANSACTION BASED ON CREDIT
PAYMENT/RECEIPT SETTLED IMMEDIATELY	PAYMENT/RECEIPT SETTLED AT A LATER DATE
DECREASE/INCREASE CASH BALANCE IMMEDIATELY	INCREASE RECEIVABLES/PAYABLES IMMEDIATELY
NO LIMITS IMPOSED	LIMITS IMPOSED ON AMOUNT AND DURATION
NEED DISCOUNT TO ATTRACT NEW CUSTOMERS	TOOL TO ATTRACT NEW CUSTOMERS
USU. SERVICES AS IMMEDIATE CONSUMPTION	USU. PRODUCTS AS AVAILABILITY OF STOCK
INDIFFERENT CUSTOMER LOYALTY	STRONG CUSTOMER LOYALTY


Bookkeping Example - Excel
Date
Description
Cash Sales
Credit Sales
Oth Income
Cost of Sales
Expenses
Inventory
Debtor - A
Debtor - B
Debtor - C
Bank
Loans
1 Jan 2017 Start-up equity 20000
2 Jan 2017 Purchases
3 Jan 2017 Sales
15 Jan 2017 Receipt - Debtor 400
17 Jan 2017 Payment - Creditor -300
30 Jan 2017 Closing Inventory
20100
Statement 1 - 30 January 2017
Income
Sales
Oth Income
Inventory
Debtors
SUSUN-ATUR MAKLUMAT PERLU DALAM PERNIAGAAN ANDA UNTUK MEMANTAU JUALAN KREDIT DAN JUMLAH PEMIUTANG
ALIRAN TUNAI vs KREDIT?

KITARAN BISNES - SURVIVAL

stok
jual

stok
terima

CASH OR CREDIT TRANSACTION IS DICTATED BY THE INDUSTRY

TO MINIMISE LOSS NEED TO HAVE:

- ROBUST ACCOUNTING SYSTEM
- STRONG CREDIT CONTROL
- REQUEST FOR ADVANCE/DEPOSITS
- GOOD BUSINESS RELATIONSHIP

SISTEM OFFICECENTRAL

GNZ Business Alliances

#1SME1SISTEM ROADSHOW OFFICECENTRAL

OFFICECENTRAL

OFFICECENTRAL SYSTEM

Enterprise Management Systems (EMS) i.e. Application Software Package That Support Business Processes, Information Flows, Reporting, And Data Analytics In Organizations

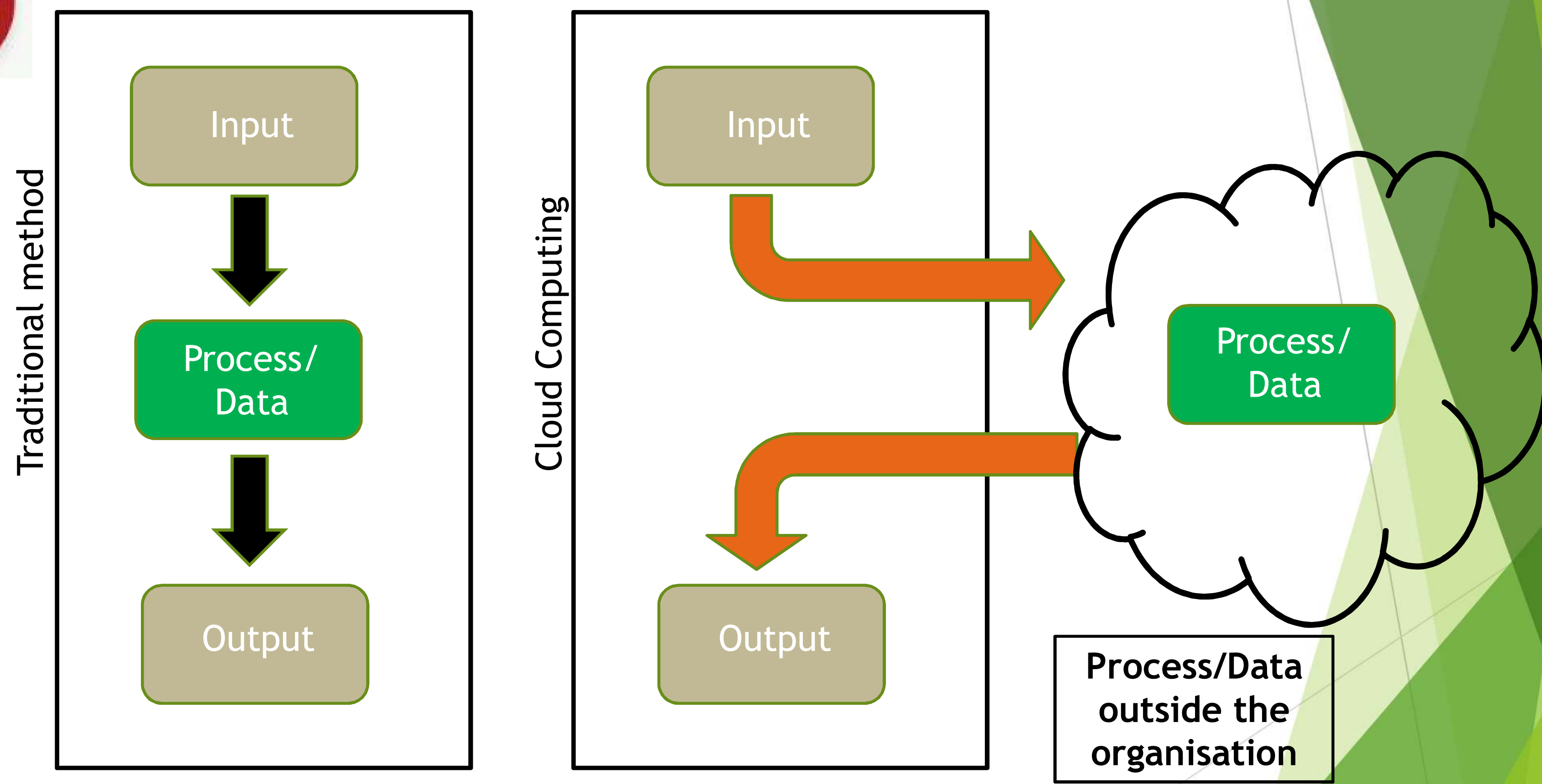
OFFICECENTRAL MODULES

ENTERPRISE MANAGEMENT SYSTEM (EMS)

Application Software Package That Support Business Processes, Information Flows, Reporting, And Data Analytics In Organizations

GST-COMPLIANT ACCOUNTING SYSTEM	HUMAN RESOURCE MANAGEMENT SYSTEM (HRMS)	CUSTOMER RELATIONSHIP MANAGEMENT SYSTEM (CRM)	INVENTORY MANAGEMENT SYSTEM	PAYROLL MANAGEMENT SYSTEM	POINT OF SALES SYSTEM (POS)

SISTEM "CLOUD COMPUTING"



BAGAIMANA MENGURUS AKAUN PERNIAGAAN ANDA SECARA SISTEMATIK?

ADA APA-APA SOALAN?

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OFFICECENTRAL

THANK YOU

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Email: gazali.jaafar@gmail.com

Mobile: 019-6218711

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nota:

salinan slides boleh didapati secara online disesawang

www.gnzbiz.wordpress.com

GNZ Business Alliances

BIO-DATA PENCERAMAH

Nama:	Gazali Jaafar
Pencapaian Akademik	MBA MMU; B.Sc(Hons) Univ. East Anglia
Pencapaian Profesional	Akauntan Pengurusan; CIMA; CGMA; CA(M)
Pengalaman kerja	30 tahun di bidang kewangan dan yang berkaitan Pesara dari dunia korporat tahun 2016 Jawatan akhir, Pengurus Kanan Kewangan
Kerjaya terkini	Pengurus syarikat GNZ Business Alliances Sdn Bhd Khidmat nasihat berkaitan pemprosesan maklumat dan sistem untuk bisnes IKS Khidmat Penggunaan & Latihan untuk sistem OfficeCentral