

## CHAPTER 4\_ 時間之問題會計循環之完成(Completing the Accounting Cycle)

### 壹、採用工作底稿

#### 1. 工作底稿(Worksheet)

是公司使用在調整程序及編製財務報表時的一個多欄式表格。工作底稿不是永久性的會計紀錄。公司通常使用電子試算表，例如 Excel，將工作底稿電腦化。使用工作底稿不是必要的會計程序。

#### 2. 編製工作底稿之步驟

The diagram illustrates the steps to prepare a worksheet in Excel. It shows a screenshot of a worksheet template with columns for Trial Balance, Adjustments, Adjusted Trial Balance, Income Statement, and Statement of Financial Position. Arrows point to specific cells with numbered instructions 1 through 5.

- 1 在工作底稿上編製試算表
- 2 填入調整資料
- 3 填入調整後餘額
- 4 將調整後餘額填入適當之財務報表欄
- 5 加總財務報表欄，計算淨利(或淨損)，並完成工作底稿

The screenshot shows a completed worksheet for Yazici Advertising A.S. for the month ended October 31, 2017. The table includes columns for Trial Balance, Adjustments, Adjusted Trial Balance, Income Statement, and Statement of Financial Position. Arrows point to specific cells with explanatory text boxes.

**YAZICI ADVERTISING A.S.**  
Worksheet  
For the Month Ended October 31, 2017

Account Titles	Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Statement of Financial Position	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Cash	15,200				15,200				15,200	
Supplies	2,500		(a) 1,500		1,000				1,000	
Prepaid Insurance	600		(b) 50		550				550	
Equipment	5,000				5,000				5,000	
Notes Payable		5,000				5,000				5,000
Accounts Payable		2,500				2,500				2,500
Unearned Service Revenue		1,200	(d) 400			800				800
Share Capital—Ordinary		10,000				10,000				10,000
Dividends	500				500				500	
Service Revenue		10,000		(d) 400		10,600	10,600			
Salaries and Wages Expense	4,000		(g) 1,200		5,200		5,200			
Rent Expense	900			(a) 200		900	900			
<b>Totals</b>	<b>28,700</b>	<b>28,700</b>								
Supplies Expense			(a) 1,500		1,500		1,500			
Insurance Expense			(b) 50		50		50			
Accum. Depreciation—Equipment				(c) 40		40				40
Depreciation Expense			(c) 40		40		40			
Accounts Receivable			(e) 200		200				200	
Interest Expense			(f) 50		50		50			
Interest Payable				(f) 50		50				50
Salaries and Wages Payable				(g) 1,200		1,200				1,200
<b>Totals</b>			<b>3,440</b>	<b>3,440</b>	<b>30,190</b>	<b>30,190</b>	<b>7,740</b>	<b>10,600</b>	<b>22,450</b>	<b>19,590</b>
Net Income							2,860			2,860
<b>Totals</b>							<b>10,600</b>	<b>10,600</b>	<b>22,450</b>	<b>22,450</b>

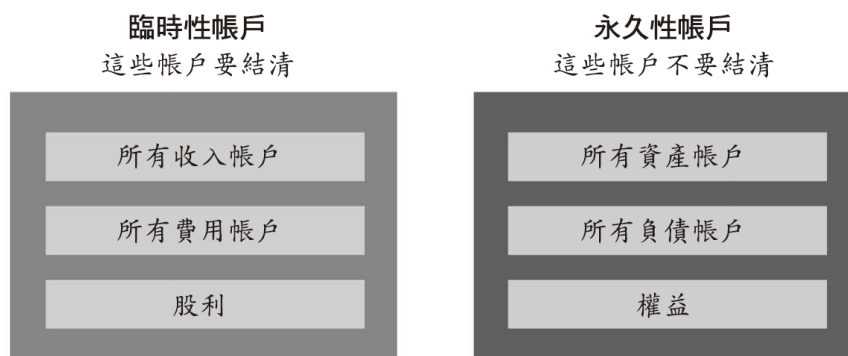
**Add additional accounts as needed to complete the adjustments:**  
(a) Supplies Used.  
(b) Insurance Expired.  
(c) Depreciation Expensed.  
(d) Service Revenue Recognized.  
(e) Service Revenue Accrued.  
(f) Interest Accrued.  
(g) Salaries Accrued.

**The difference between the totals of the two income statement columns determines net income or net loss.**

**Net income is extended to the credit column of the statement of financial position columns. (Net loss would be extended to the debit column.)**

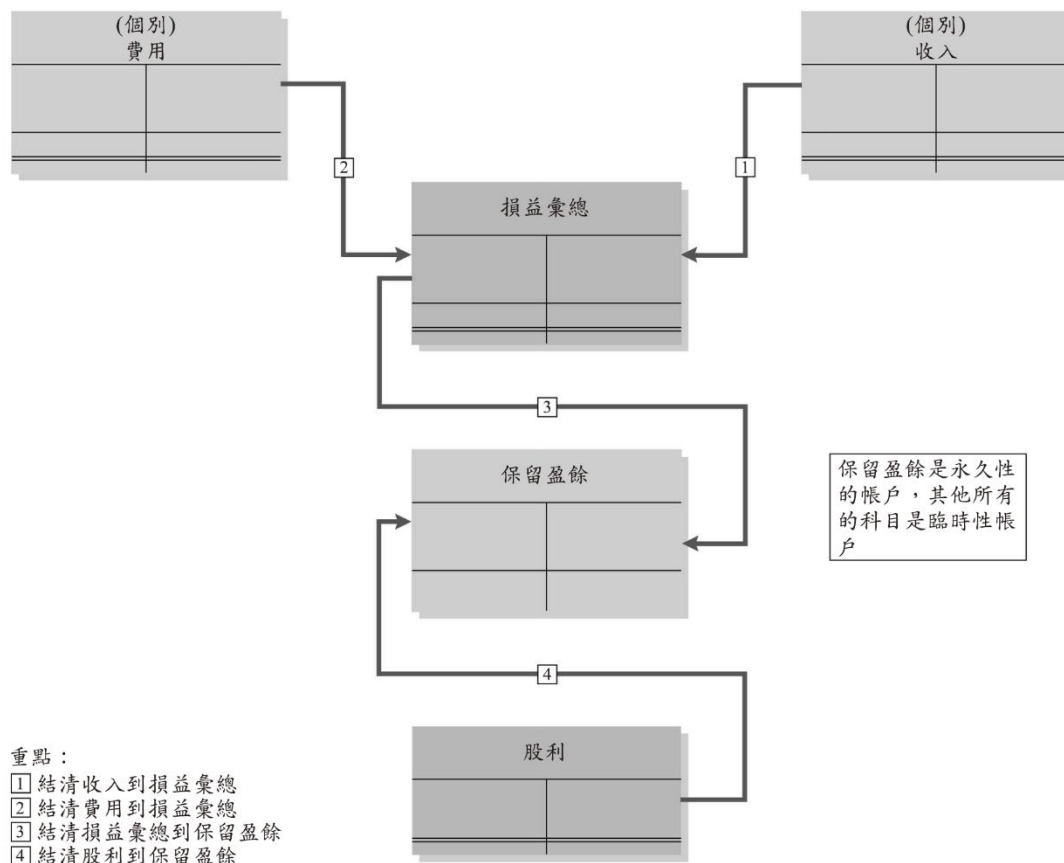
## 貳、結帳(Closing)

1. 在會計期間終了時，公司需使帳戶可為下期所用，這稱為結帳。結帳時公司必須區分臨時性帳戶(Temporary accounts)與永久性帳戶(Permanent accounts)。會計期間終了，公司將所有臨時性帳戶的餘額藉由結帳分錄，轉入永久性之權益帳戶——「保留盈餘」。結帳分錄係將淨利(或淨損)及「股利」轉入「保留盈餘」帳戶，保留盈餘表可以看出這些分錄的結果。結帳分錄也使每一個臨時性帳戶的餘額變為零，在下一會計年度，臨時性帳戶累積新的資料與上期資料是有所區分的，永久性帳戶則不必結清。



### 2. 結帳程序

- (1) 結清所有收入--借記每一個收入科目餘額，和貸記「損益彙總」。
- (2) 結清所有費用--借記「損益彙總」，和貸記每一個費用科目餘額。
- (3) 結清淨利--借記「損益彙總」，和貸記「保留盈餘」。
- (4) 結清股利--將「股利」科目的餘額借記「保留盈餘」，和貸記「股利」相同金額。



GENERAL JOURNAL					J3
Date	Account Titles and Explanation	Ref.	Debit	Credit	
	<b>Closing Entries</b>				
2017	(1)				
Oct. 31	Service Revenue	400	10,600		
	Income Summary	350		10,600	
	(To close revenue account)				
	(2)				
31	Income Summary	350	7,740		
	Supplies Expense	631		1,500	
	Depreciation Expense	711		40	
	Insurance Expense	722		50	
	Salaries and Wages Expense	726		5,200	
	Rent Expense	729		900	
	Interest Expense	905		50	
	(To close expense accounts)				
	(3)				
31	Income Summary (10,600 – 7,740)	350	2,860		
	Retained Earnings	320		2,860	
	(To close net income to retained earnings)				
	(4)				
31	Retained Earnings	320	500		
	Dividends	332		500	
	(To close dividends to retained earnings)				

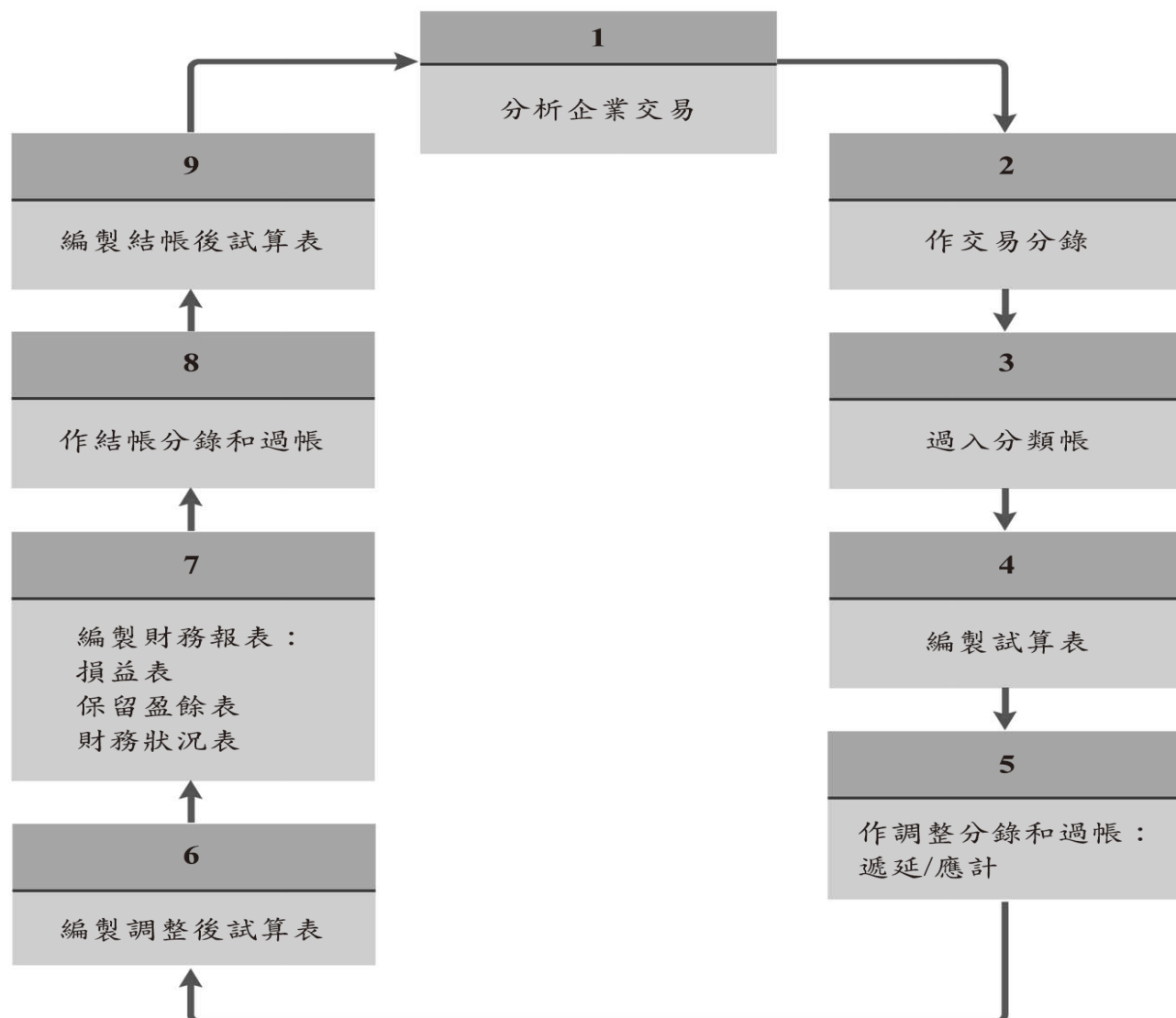
### 3. 編製結帳後試算表(Post-Closing Trial Balance)

作完所有結帳分錄及過帳後，從分類帳應再編製另一份試算表，稱為結帳後試算表。結帳後試算表列示了結帳和過帳後所有永久性帳戶及其餘額。結帳後試算表的目的是驗證永久性帳戶餘額結轉下期之借貸是否平衡，由於所有臨時性帳戶之餘額均將為零，所以結帳後試算表只包括永久性(財務狀況表)科目。

YAZICI ADVERTISING A.Ş.		
Post-Closing Trial Balance		
October 31, 2017		
	Debit	Credit
Cash	₺15,200	
Accounts Receivable	200	
Supplies	1,000	
Prepaid Insurance	550	
Equipment	5,000	
Accumulated Depreciation—Equipment		₺ 40
Notes Payable		5,000
Accounts Payable		2,500
Unearned Service Revenue		800
Salaries and Wages Payable		1,200
Interest Payable		50
Share Capital—Ordinary		10,000
Retained Earnings		2,360
	<u>₺21,950</u>	<u>₺21,950</u>

## 參、會計循環之彙總

1. 開始於企業交易之分析，終了於編製結帳後試算表。這些步驟在會計循環內接續運作，並在每一會計期間重複進行。



**選擇性步驟：**假如是編製工作底稿，步驟 4、5、6 是作在工作底稿中，假如是編製迴轉分錄是作在步驟 9 和 1 之間。

## 2. 更正分錄(Correcting entries)-可避免之步驟

公司在執行記錄程序時可能會發生錯誤，公司發現時應立即作更正分錄和過帳予以更正。假如會計記錄正確，就不需作更正分錄。更正分錄之過帳必須在結帳分錄前進行。在編製更正分錄前，應先比較錯誤分錄與正確分錄，以確定需要和不需要更正之科目與金額。比較之後再透過更正分錄來更正科目餘額。

#### 肆、財務狀況表--分類財務狀況表(Classified statement of financial position)

1. 由財務狀況表呈現出公司在特定日之財務狀況。為了增進使用者對公司財務狀況的了解，公司時常使用分類財務狀況表。分類財務狀況表每部分使用同一個標準分類，將相似的資產和相似的負債放在同一個群組。由於同一個群組有相似的經濟特性。
2. 分類財務狀況表通常包含的標準分類項目列示如下。

資產	權益及負債
無形資產	權益
不動產、廠房及設備	非流動負債
長期投資	流動負債
流動資產	

這些群組有助於閱讀報表者做決策：

- (1)短期及長期債權人對公司總資產的要求權；
- (2)當負債到期時,公司有足夠的資產予以支付。

#### 3. 無形資產(Intangible Assets)

有些資產沒有實質形體，但是卻有價值，我們稱這些資產為無形資產。最常見的無形資產是商譽，其他的無形資產包括專利權、版權、商標或商業名稱。

Nokia Statement of Financial Position (partial) (in millions)	
<b>Intangible assets</b>	
Capitalized development costs	€ 244
Goodwill	6,257
Other intangible assets	3,913
	<u>€10,414</u>

#### 4. 不動產、廠房及設備(Property, Plant, and Equipment)

係指目前供企業營業上長期使用之資產(有時亦稱為固定資產)，其種類包括土地、房屋、機器和設備、運輸設備及傢俱等。

Real World LACLEDE GROUP Statement of Financial Position (partial) (₩ in billions)	
<b>Property, plant, and equipment</b>	
Land	₩ 2,604
Buildings	₩ 9,487
Structures	1,568
Machinery	36,956
Vehicles	226
Other	<u>10,600</u>
	58,837
Less: Accumulated depreciation	<u>32,617</u>
	<u>₩28,824</u>

## 5. 長期投資(Long-Term Investments)

長期投資通常是：

- (1)投資其他公司之股票及債券，一般會持有數年。
- (2)公司在營業過程中也會投資長期資產，例如非供營運使用之土地和建築物。

Weinberger AG Statement of Financial Position (partial) (in thousands)	
<b>Long-term investments</b>	
Investment property	€ 26,511
Investments in associates	150,002
Other financial assets	29,253
	<u>€205,766</u>

## 6. 流動資產(Current Assets)

係指預期在一年或一個營業週期(兩者取時間較長者)內可變成現金或耗用之資產。營業週期係指企業購買貨品，賒銷商品及向顧客收取現金平均所需的時間。

Tesco Statement of Financial Position (partial) (£ in millions)	
<b>Current assets</b>	
Inventories	£2,430
Trade and other receivables	1,311
Derivative financial instruments	97
Current tax assets	6
Short-term investments	360
Cash and cash equivalents	<u>1,788</u>
Total current assets	£5,992

## 7. 權益(Equity)

不同之企業組織型態有其不同之權益內容：

- (1)獨資企業只有一個資本科目。
  - (2)合夥企業則就每一位合夥人有一個資本科目
  - (3)在公司組織之權益則有兩個科目 —— 「普通股股本」及「保留盈餘」。
- 公司合併「普通股股本」與「保留盈餘」科目在財務狀況表上列為權益。

Unilever Group Statement of Financial Position (partial) (£ in millions)	
<b>Equity</b>	
Share capital—ordinary	£ 484
Share premium	121
Other reserves	(6,469)
Retained earnings	<u>15,812</u>
Total equity	£ 9,948

## 8. 非流動負債(Non-Current Liabilities)

係指預期於一年後清償之債務。長期負債的種類包括應付公司債、應付抵押借款、長期應付票據、租賃負債及退休金負債等。

Siemens Statement of Financial Position (partial) (in millions)	
<b>Non-current liabilities</b>	
Long-term debt	€14,260
Pension plans and similar commitments	4,361
Provisions	2,533
Deferred tax liabilities	726
Other non-current liabilities	2,752
	€24,632

## 9. 流動負債(Current Liabilities)

流動負債係指次年或其營業週期內（兩者取時間較長者）要清償之債務。例如常見的是應付帳款、應付薪資、應付銀行貸款、應付利息、應付所得稅。也包括列為流動負債的長期負債一年內到期部分——即在第二年要支付的長期負債。列示流動負債時，應付票據通常列於第一項，接下來為應付帳款，其他項目則依重要性依序列示之。

Siemens Statement of Financial Position (partial) (in millions)	
<b>Current liabilities</b>	
Trade payables	€ 8,860
Current provisions	5,165
Other current financial liabilities	2,427
Income taxes payable	1,970
Current maturities of long-term debt	1,819
Other current liabilities	22,210
	€42,451

## 伍、附錄 4A--迴轉分錄(Reversing Entries)

- 待財務報表編製完成和結帳完畢，為簡化帳務處理，在下一會計期間開始記錄正常交易前，將一些調整分錄予以迴轉。
- 公司作迴轉分錄是在下一會計期間開始時，作一個與上一個期間的調整分錄恰好相反之分錄。
- 迴轉分錄在會計循環中屬於可選擇性的步驟。
- 採用迴轉分錄不會改變財務報表報導之金額，可以簡化後續交易的記錄。



**CHENG LTD.**  
**Statement of Financial Position**  
**October 31, 2017**  
**(NT\$ in thousands)**

**Assets**

**Intangible assets**

Patents		NT\$ 3,100
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**Property, plant, and equipment**

Land	NT\$10,000	
Equipment	NT\$24,000	
Less: Accumulated depreciation— equipment	5,000	19,000
		29,000

**Long-term investments**

Investment in shares of Walters Corp.	5,200	
Investment in real estate	2,000	7,200

**Current assets**

Prepaid insurance	400	
Supplies	2,100	
Inventory	3,000	
Notes receivable	1,000	
Accounts receivable	7,000	
Short-term investments	2,000	
Cash	6,600	
Total current assets		22,100
Total assets		NT\$61,400

**Equity and Liabilities**

**Equity**

Share capital—ordinary	NT\$20,000	
Retained earnings	14,050	NT\$34,050

**Non-current liabilities**

Mortgage payable	10,000	
Notes payable	1,300	11,300

**Current liabilities**

Notes payable	11,000	
Accounts payable	2,100	
Salaries and wages payable	1,600	
Unearned service revenue	900	
Interest payable	450	
Total current liabilities		16,050
Total equity and liabilities		NT\$61,400