Chapter 3 Existing Company
Bab 3 *Syarikat Sedia Ada*

Create a new account book by referring to company details in Chapter 1, but *Learning AutoCount Sdn Bhd* is now a trading company that was established several years ago. The company's fiscal year starts from 1st January, and it plans to start using AutoCount Accounting on 01-April, yyyy:

Cipta satu buku akaun baru dengan merujuk kepada butiran syarikat di Bab 1, Learning AutoCount Sdn Bhd kini sebuah syarikat perniagaan telah ditubuhkan beberapa tahun dahulu. Tahun fiskal syarikat bermula dari 1hb Januari, dan bercadang menggunakan AutoCount Accounting pada 01 April, yyyy:

Closing balance of accounts (Year-to-date balance) as at 31/03 will be treated as opening balance on 01/04.

Baki akhir akaun-akaun (Baki Year-To-Date) pada 31/03 akan dijadikan baki awal pada 01/04/yyyy.

Task 3.1 Create New Account Book (Copy Master Data) (File > Manage Account Book)
Cipta Buku Akaun Baru (Salin Fail Induk) (Fail > Urus Buku Akaun)

🖰 Create the following account book:

Cipta buku akaun berikut:

- New Company Name : Learning AutoCount 2 Sdn Bhd
  Nama Syarikat Baru
- Database Name : **AED_Chapter3**
  Nama Database
- Database Folder : C:\AutoCount Data
  Folder Database
- Database Server Location : Create a default account book in this PC
  Lokasi Server Database
- Fiscal Year Start Date : 01/01/yyyy
  Tarikh Mula Tahun Fiskal
- Actual Data Start Date : **01/04/yyyy**
  Tarikh Mula Data Sebenar
- System Currency : Ringgit Malaysia
  Matawang Sistem
- Main Package : Accounting Package
  Pakej Utama
- Account Code Format : AAA-AAAA
  Format Kod Akaun
- Sample Chart of Accounts : Copy Master Data from other Account Books (copy from Learning
  Sampel Carta Akaun   AutoCount Sdn Bhd)

🖰 Login to newly created account book. Complete the Company Profile, key in '**Chapter 3**' for Remark **,** and select **green** colour. (General Maintenance > Company Profile)

Log masuk buku akaun baru dicipta. Siapkan Profil Syarikat, masuk 'Chapter 3' sebagai catatan, dan pilih warna hijau. (Senggaraan Umum > Profil Syarikat)

Task 3.2 Add Previous Fiscal Year (Tools > Manage Fiscal Year)
Tambah Tahun Fiskal Lepas (Alatan > Urus Tahun FIskal)

✆ Add the following 'Previous Fiscal Year': *Tambah 'Tahun Fiskal Lepas' berikut:*

Start Date *Tarikh Mula*	End Date *Tarikh Akhir*	Fiscal Year Name *Nama Tahun Fiskal*
01/01/<y-1>	31/12/<y-1>	Fiscal Year <y-1>

Task 3.3 YTD Balance (G/L > Year-To-Date Balance Maintenance)
Baki YTD (L/A > Senggaraan Baki Year-To-Date)

✆ Enter the following YTD Balance: *Masukkan baki-baki YTD berikut:*

Account Description *Huraian Akaun*	Extracted from Balance Sheet as at 31/03/yyyy *Baki dari Kunci Kira-Kira pada 31/03/yyyy*
Capital	-200,000
Retained Earning as at 01-01-yyyy	-50,000
Furniture & Fittings	20,000
Accum.Deprn. – Furniture & Fittings	-12,000
Office Equipment	15,000
Accum.Deprn. – Office Equipment	-6,000
Motor Vehicles	80,000
Accum.Deprn. – Motor Vehicles	-48,000
ICT & Computer	25,000
Accum.Deprn. – ICT & Computer	-10,000
CIMB-KL	102,000
MBB-KL	35,000
PBB-PJ	40,000
Cash In Hand	11,000
Stock – BS	22,000
	24,000

Account Description *Huraian Akaun*	Extracted from P & L for quarter year ended 31/03/yyyy *Baki dari Penyata Pendapatan bagi suku tahun berakhir 31/03/yyyy*
Sales	-110,000
Cash Sales	-20,000
Stock – Opening (01-01-yyyy)	18,000
Purchases	30,000
Stock – Closing (31-03-yyyy)	-22,000
Advertisement	5,600
Salaries	44,000
Travelling Expenses	2,000
Upkeep of Motor Vehicles	3,000
Water & Electricity	1,500
Telephone Charges	400
Printing & Stationery	500
Postage & Stamps	200
Commission & Allowances	600
Office Rental	3,000
General Expenses	200
	-19,000

Task 3.4 Past/YTD Entries for Debtors and Creditors
Catatan Lepas/YTD Penghutang dan Pemiutang

✒ Enter the following **Past/YTD invoices** for **debtors**: (A/R Invoice)
Masukkan invois-invois Lepas/YTD untuk penghutang-penghutang berikut: (Invois A/R)

Debtor *Penghutang*	Journal Type *Jenis Jurnal*	Invoice No *No.Invois*	Date *Tarikh*	Detail Desc *Huraian Butiran*	Amount *Amaun*	Description *Huraian*
300-C001 Customer 1	Sales	12345	16 Dec, y-1	Balance B/F	5,000	Balance B/F
300-C001 Customer 1	Sales	12359	04 Jan, yyyy	Balance B/F	3,000	Balance B/F
300-C001 Customer 1	Sales	12388	09 Feb, yyyy	Balance B/F	7,000	Balance B/F
300-C001 Customer 1	Sales	12490	11 Mar, yyyy	Balance B/F	5,000	Balance B/F
						20,000
300-C002 Customer 2	Sales	12396	25 Feb, yyyy	Balance B/F	6,000	Balance B/F
300-C002 Customer 2	Sales	12501	22 Mar, yyyy	Balance B/F	2,000	Balance B/F
						8,000

✒ Enter the following **Past/YTD invoices** for **creditors**: (A/P Invoice)
Masukkan invois-invois Lepas/YTD untuk pemiutang-pemiutang berikut: (Invois A/P)

Creditor *Pemiutang*	Journal Type *Jenis Jurnal*	Supplier Inv No *No.IV Pembekal*	Inv No *No.Invois*	Date *Tarikh*	Detail Desc *Huraian Butiran*	Amount *Amaun*
400-S001 Supplier A	Purchase	223344	<<New>> PI-000001	20 Dec, y-1	Balance B/F	4,000
400-S001 Supplier A	Purchase	223355	<<New>> PI-000002	22 Feb, yyyy	Balance B/F	5,000
						9,000

✒ Update the debtors/creditors **Last Month YTD Balance from A/R and A/P transaction**. Then verify the YTD Balance. (Tools > Manage Fiscal Year)
Kemaskini baki YTD bulan lepas penghutang/pemiutang dari transaksi A/R dan A/P (Alatan > Urus Tahun Fiskal)

Task 3.5   Recurring Document
Dokumen Catatan Berulang

⍟ Record the following Recurring **payment vouchers**: (Cash Payment)
  Rekod baucar-baucar bayaran Catatan berulang berikut: (Bayaran Tunai)

⍟ Recurring 1ˢᵗ day of every month until m+3 (3 months)
  Catatan Berulang setiap 1hb sehingga m+3 (3 Bulan)

Recurring Name: **Office Rental**
Nama Catatan Berulang: Sewaan Bangunan

PayTo *Bayar Kpd*	**Description** *Huraian*	**Voucher No** *No Baucar*	**Date** *Tarikh*	**Pay.Method** *Cara Bayaran*	**Acc.No/Desc.** *No/Huraian Akaun*	**Amount** *Amaun*
Owner King	Office Rental	<<New>> PV-00001	01 mm	CIMB-KL 222001	914-0000 Office Rental	600

Task 3.6   Set Document Numbering Format
Set Format Nombor Dokumen

⍟ Set **format**: (General Maintenance >Document Numbering Format Maintenance)
  Set format: (Senggaraan Umum > Senggaraan Format No.Dokumen)

Category *Kategori*	**DocType** *JenisDok*	**Name** *Nama*	**Doc. Type** *Jenis Dokumen*	**Next Number** *No Seterusnya*	**Format** *Format*	**Note** *Nota*
GL	Cash Receipt	OR-CASH	OR	10001	OR-<00000>	
GL	Cash Receipt	OR-CIMB	OR	77789	OR-<00000>	
GL	Cash Payment	CPV	PV	9001	CPV-<0000>	
Purchase	Purchase Invoice	PINV	PI	55	PINV-<0000>	Set as default
Sales	Invoice	INV	IV	1	INV-<0000>	Set as default

⍟ Assign default numbering format for payment methods:
  (General Maintenance >Payment Method Maintenance) or (G/L > Account Maintenance)
  Menentukan format nombor asal mengikut cara bayaran: (Senggaraan Umum > Senggaraan Cara Bayaran, atau L/A > Senggaraan Akaun)

Payment Method	*Payment Document Numbering Format*	*Receipt Document Numbering Format*
CIMB-KL	PV Default	OR-CIMB
CASH	CPV	OR-CASH

Task 3.7   Transaction in the month of April
Urusniaga Bulan April

Record the following **receipt vouchers**: (Cash Receipt)
Rekod baucar-baucar resit berikut: (Resit Tunai)

Rec From *Terima Dari*	Desc *Huraian*	Voucher No *No Baucar*	Date *Tarikh*	Pay.Method *Cara Bayaran*	Cheque No *No Cek*	Acc.No/Desc. *No/Huraian Akaun*	Desc *Huraian*	Amount *Amaun*
Cash Customer	Sales	<<New>> OR-10001	06 Apr	CASH	-	500-1000 Cash Sales	Item 1340	7,000
Cash Customer	Sales	<<New>> OR-77789	27 Apr	CIMB-KL	RHB 123321	500-1000 Cash Sales	Item 1200	12,000

Record the following **payment vouchers**: (Cash Payment)
Rekod baucar-baucar bayaran berikut: (Bayaran Tunai)

PayTo *Bayar Kpd*	Description *Huraian*	Voucher No *No Baucar*	Date *Tarikh*	Pay.Method *Cara Bayaran*	Acc.No/Desc. *No/Huraian Akaun*	Description *Huraian*	Amount *Amaun*
Supplier F	Cash Purchase	<<New>> CPV-9001	05 Apr	CASH	610-0000 Purchases	Item 1112	600
Supplier G	Cash Purchase	<<New>> PV-00001	12 Apr	CIMB-KL 333001	610-0000 Purchases	Item 1667	2,000

Record the following **credit sales**: (A/R Invoice)
Rekod jualan kredit berikut: (Invois A/R)

Debtor *Penghutang*	Journal Type *Jenis Jurnal*	Invoice No *No.Invois*	Date *Tarikh*	Sales A/C *Akaun Jualan*	Detail Desc *Huraian Butiran*	Amount *Amaun*	Description *Huraian*
300-C001 Customer 1	SALES	<<New>> INV-0001	13 Apr	500-0000 Sales	Item 1238	13,000	Sale
300-C003 Customer 3	SALES	<<New>> INV-0002	14 Apr	500-0000 Sales	Item 1230	6,600	Sale

Record the following **payments received** from customers, and knock off accordingly: (A/R Payment)
Rekod bayaran diterima daripada pelanggan-pelanggan, dan knockoff invois yang berkaitan: (Bayaran A/R)

Debtor *Penghutang*	Description *Huraian*	OR No *No.Resit Rasmi*	Date *Tarikh*	Paym Method *Cara Bayaran*	Cheque No *No Cek*	Paym Amount *Amaun Bayaran*	Knockoff *Knockoff*	Knockoff Date *Tarikh Knockoff*
300-C001 Customer 1	Payment on a/c	<<New>> OR-77790	22 Apr	CIMB-KL	HSBC 11122	2,500	12345	22 Apr
300-C002 Customer 2	Payment on a/c	<<New>> OR-77791	23 Apr	CIMB-KL	HLB 333444	6,000	12396	23 Apr
300-C001 Customer 1	Payment on a/c	<<New>> OR-77792	29 Apr	CIMB-KL	HSBC 11144	4,000	12359 12388	29 Apr

👆 Record the following **Invoices** received from suppliers: (A/P Invoice)

Rekod invois-invois dari pembekal-pembekal: (Invois A/P)

Creditor *Pemiutang*	Journal Type *Jenis Jurnal*	Supplier Inv No *No.IV Pembekal*	Inv No *No.Invois*	Date *Tarikh*	Purchase A/C *Akaun Belian*	Detail Desc *Huraian Butiran*	Amount *Amaun*	Description *Huraian*
400-S002 Supplier B	PURCHASE	99110	<<New>> PINV-0055	07 Apr	610-0000 Purchases	Item 1422	2,600	Purchases
400-S003 Supplier C	PURCHASE	31233	<<New>> PINV-0056	10 Apr	610-0000 Purchases	Item 1451	3,100	Purchases

👆 Record the following **payments** made to suppliers, and knock off accordingly: (A/P Payment)

Rekod bayaran dibuat kepada pembekal-pembekal, dan knockoff invois yang berkaitan: (Bayaran A/P)

Creditor *Pemiutang*	Description *Huraian*	PV No *No.Baucar Bayaran*	Date *Tarikh*	Paym Method *Cara Bayaran*	Cheque No *No Cek*	Paym Amount *Amaun Bayaran*	Knockoff *Knockoff*	Knockoff Date *Tarikh Knockoff*
400-S001 Supplier A	Payment on a/c	<<New>> PV-000002	29 Apr	CIMB-KL	333002	1,500	223344	29 Apr
400-S002 Supplier B	Payment on a/c	<<New>> PV-000003	29 Apr	CIMB-KL	333003	1,000	99110	29 Apr
400-S003 Supplier C	Payment on a/c	<<New>> PV-000004	29 Apr	CIMB-KL	333004	1,100	31233	29 Apr

Task 3.8 Stock Value Maintenance (G/L > Stock Value Maintenance)
Senggaraan Nilai Stok

👆 Maintain the **closing stock value as at 30/04/yyyy: RM 36,980.**

Nilai stok akhir pada 30/04/yyyy ialah RM 36,980.

Task 3.9   View Reports   *Tonton Laporan*

- 🖱 G/L > Ledger Report   *L/A > Laporan Lejar*
- 🖱 G/L > Journal of Transaction Report   *L/A > Laporan Jurnal Transaksi*
- 🖱 G/L > Receipt and Payment Report   *L/A > Laporan Resit & Bayaran*
- 🖱 G/L > Cheque Listing Report   *L/A > Laporan Senarai Cek*
- 🖱 G/L > Trial Balance Report   *L/A > Imbangan Duga*
- 🖱 G/L > Profit and Loss Statement   *L/A > Penyata Pendapatan*
- 🖱 G/L > Balance Sheet Statement   *L/A > Kunci Kira-Kira*
- 🖱 A/R > Outstanding A/R Invoice Report   *L/A > Laporan Invois A/R Tertunggak*
- 🖱 A/R > Debtor Aging Report   *L/A > Laporan Usia Penghutang*
- 🖱 A/R > Debtor Statement Report   *L/A > Laporan Penyata Penghutang*
- 🖱 A/P > Outstanding A/P Invoice Report   *L/A > Laporan Invois A/P Tertunggak*
- 🖱 A/P > Creditor Aging Report   *L/A > Laporan Usia Pemiutang*
- 🖱 A/P > Creditor Statement Report   *L/A > Laporan Penyata Pemiutang*
- 🖱 Tools > Audit Trail   *Alatan > Jejak Audit*

Task 3.10 Bank Reconciliation   (G/L > Bank Reconciliation)
Penyesuaian Bank (L/A > Penyesuaian Bank)

🖱 Create a new Bank Reconciliation for **310-CIMB** on **30/04/yyyy**
  Cipta satu penyesuaian bank baru untuk 310-CINB pada 30.04.yyyy

🖱 The **Bank Statement** received from CIMB on 30/04/yyyy is as followed:
  Penyata Bank yang diterima daripada CIMB pada 30/04/yyyy adalah seperti berikut:

CIMB				
Date *Tarikh*	**Description** *Huraian*	**DR** *DR*	**CR** *KR*	**Balance** *Baki*
01-04-yyyy	Balance b/f			102,000 cr
15-04-yyyy	333001	2,000		100,000 cr
25-04-yyyy	HSBC 11122		2,500	102,500 cr
	HLB 333444		6,000	108,500 cr
30-04-yyyy	333003	1,000		107,500 cr

🖱 Process and Preview the Bank Reconciliation Statement on 30/04/yyyy
  Proses dan pratonton Penyata Penyesuaian Bank pada 30/04/yyyy

Task 3.11   User Control   (General Maintenance > User Maintenance)
Kawalan Pengguna (Senggaraan Umum > Senggaraan Pengguna)

🖱 Create the following **new user**
    Cipta pengguna baru

User Login ID *ID Login*	User Name *Nama*	Password *Kata Laluan*	Access Rights *Hak Akses*

USER	New User	USER	• Account Receivable menu
			  Menu Akaun Penghutang
			
			• Backup
			  Sandar
			
			• Cash Book Entry (except Delete Cash Transaction)
			  Catatan Buku Tunai (kecuali Padam Transaksi Tunai)

🖱 **Login** as New User to verify the access control.
    Log masuk sebagai pengguna baru dan semak kawalan akses.

Task 3.12   Backup   (Tools >Backup)
Sandar (Alatan > Sandar)

🖱 Backup the account book using Backup Filename: '**Backup Task 3.12**'
    Sandar buku akaun ini dengan nama fail sandar 'Backup Task 3.11'

🖱 Verify the backup file.
    Semak fail sandar

🖱 Exit and Logout.
    Keluar dan logout

✋ *End of chapter* ✋
    Tamat bab ini