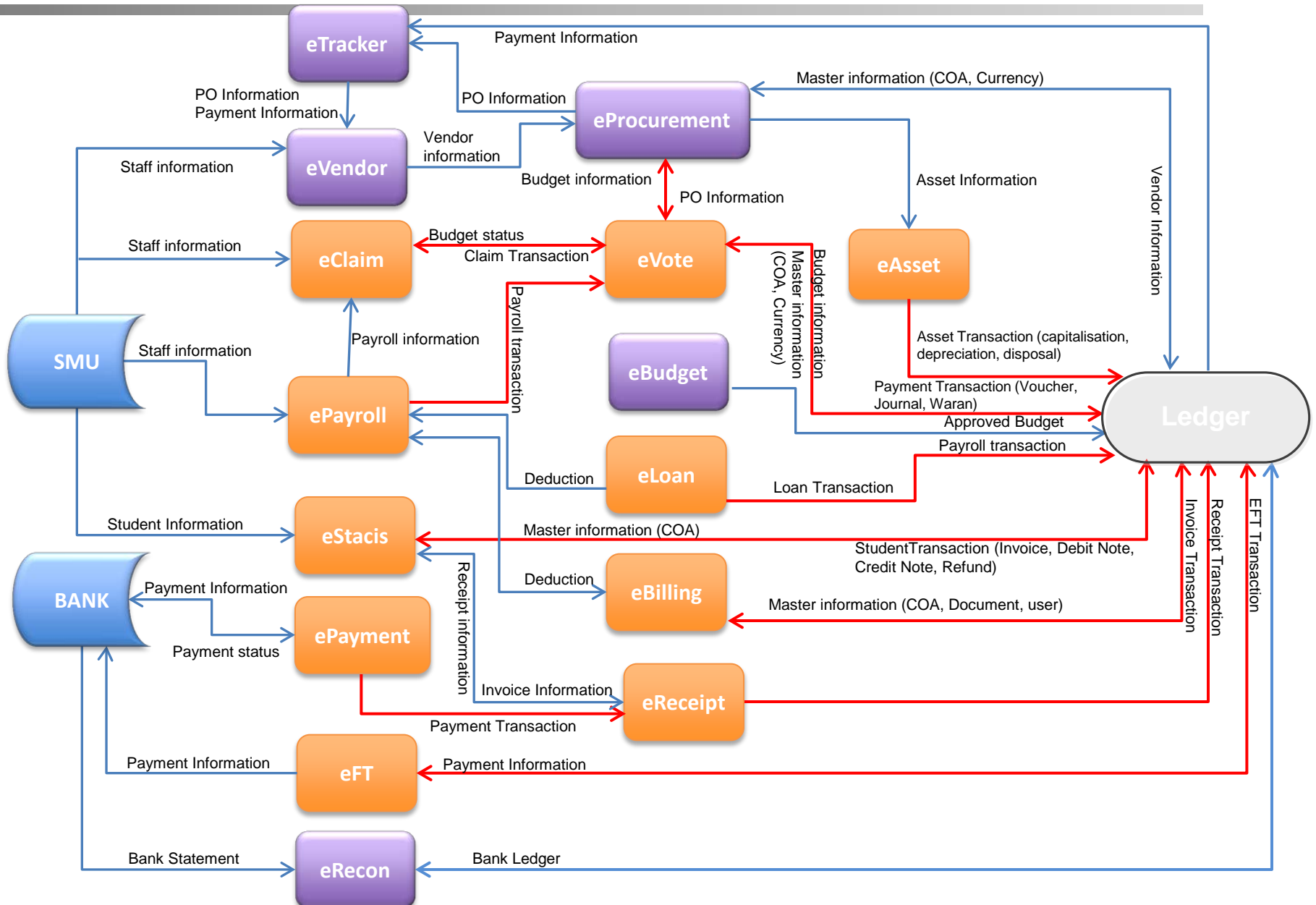




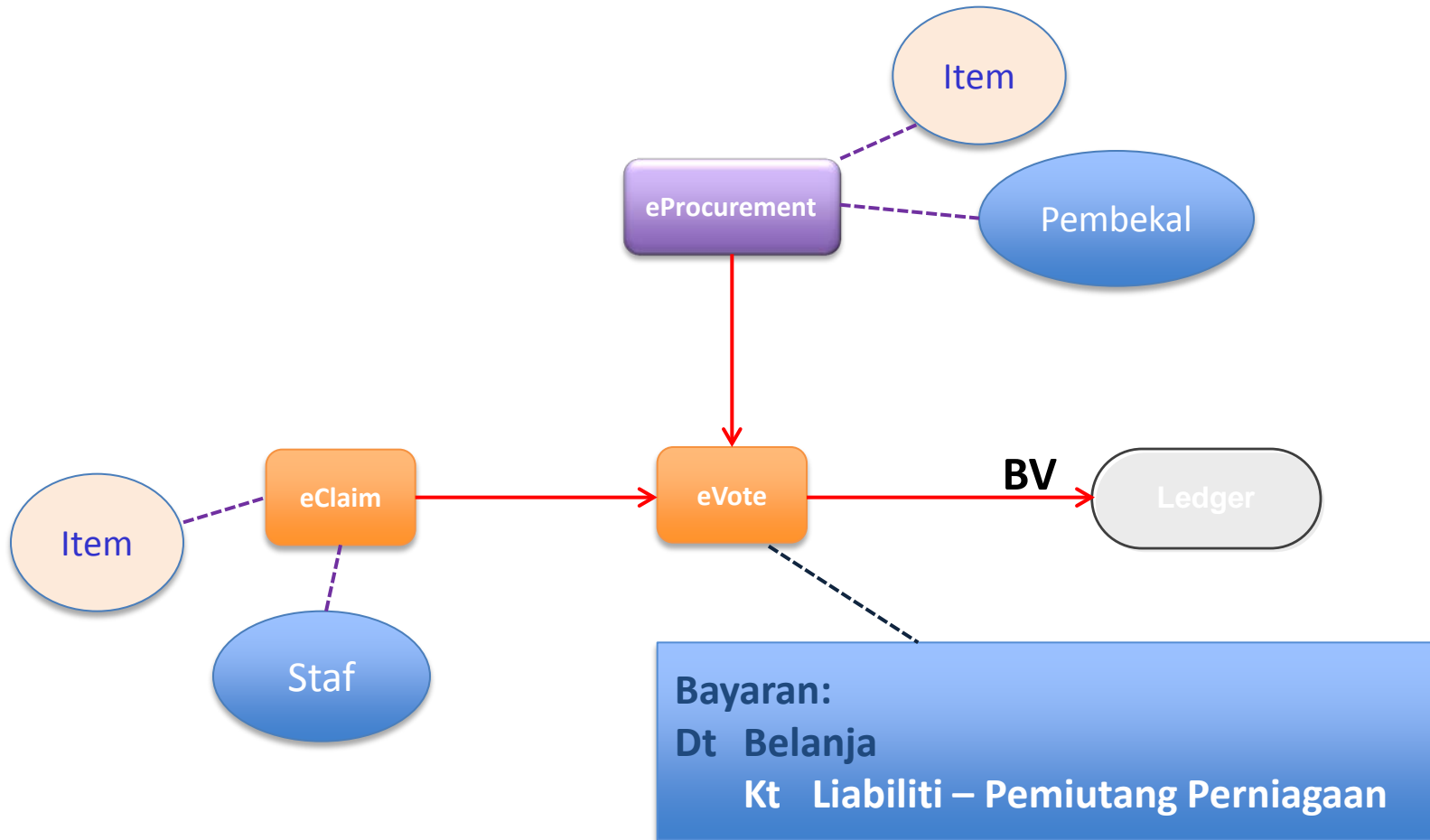
# Catatan Bergu Sistem Kewangan & Perakaunan USM (USMe**FAS**)

9 September 2014

# Data Flow Diagram



# Transaksi Belanja

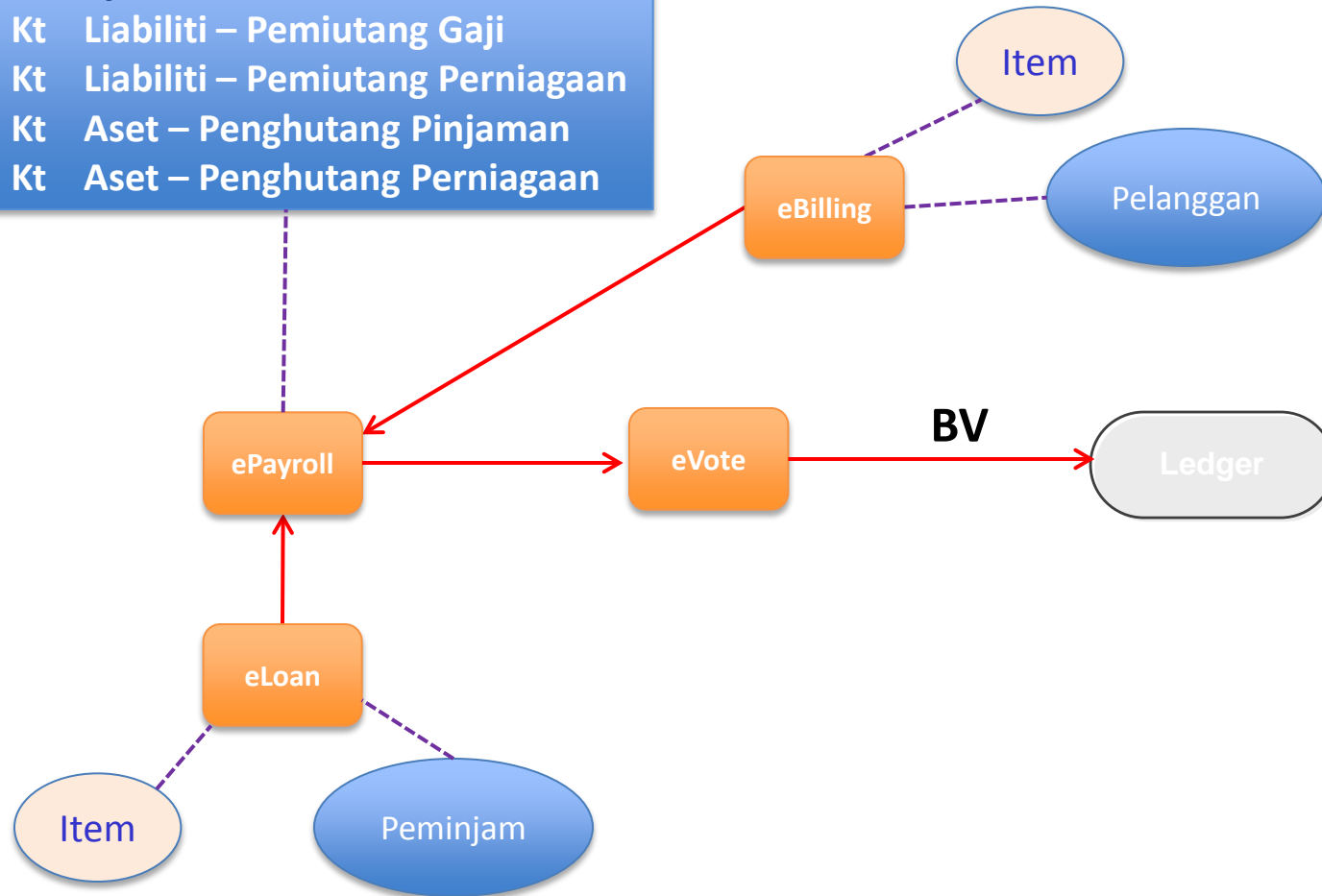


# Transaksi Emolumen

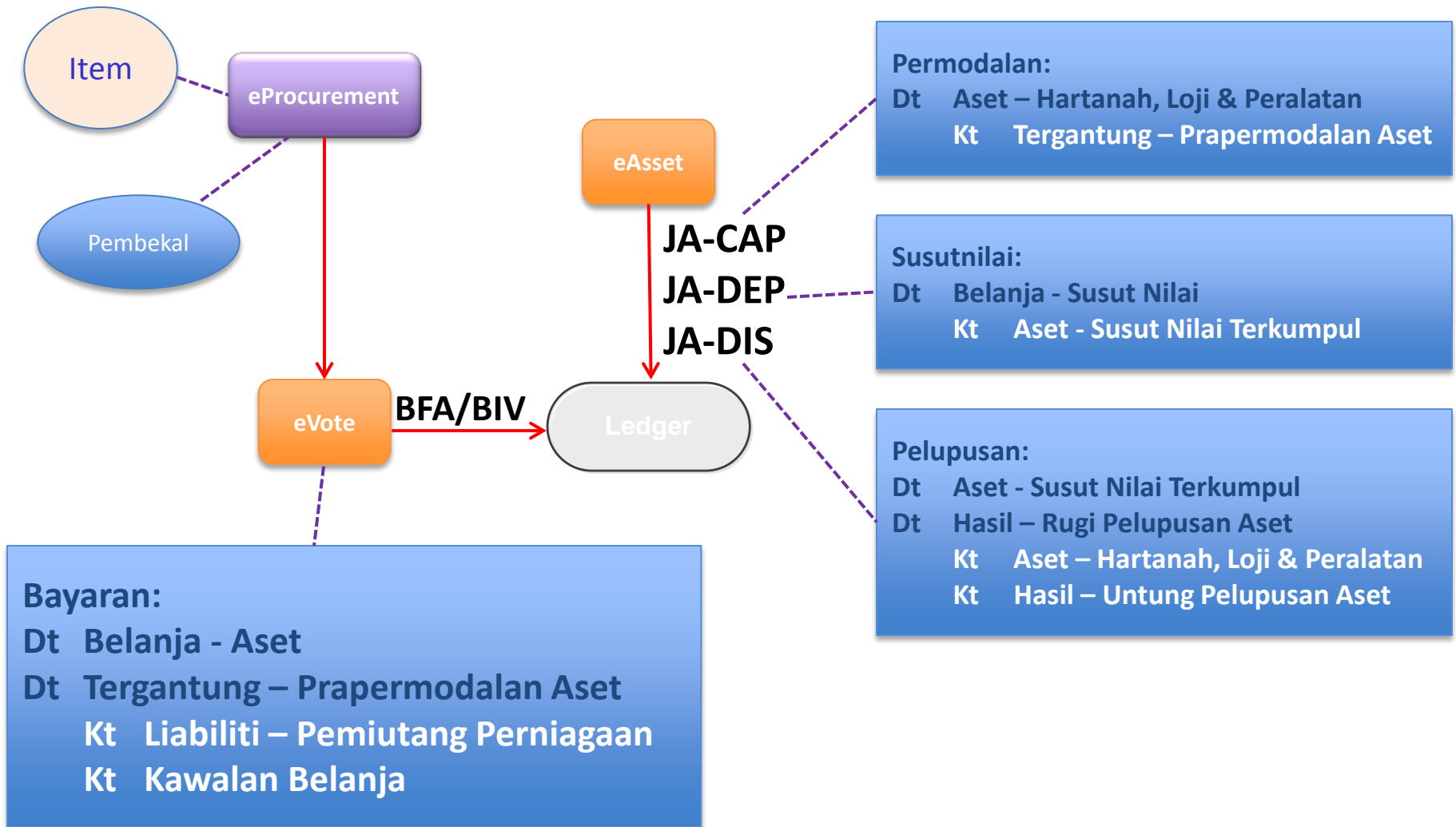
## Bayaran:

### Dt Belanja - Emolumen

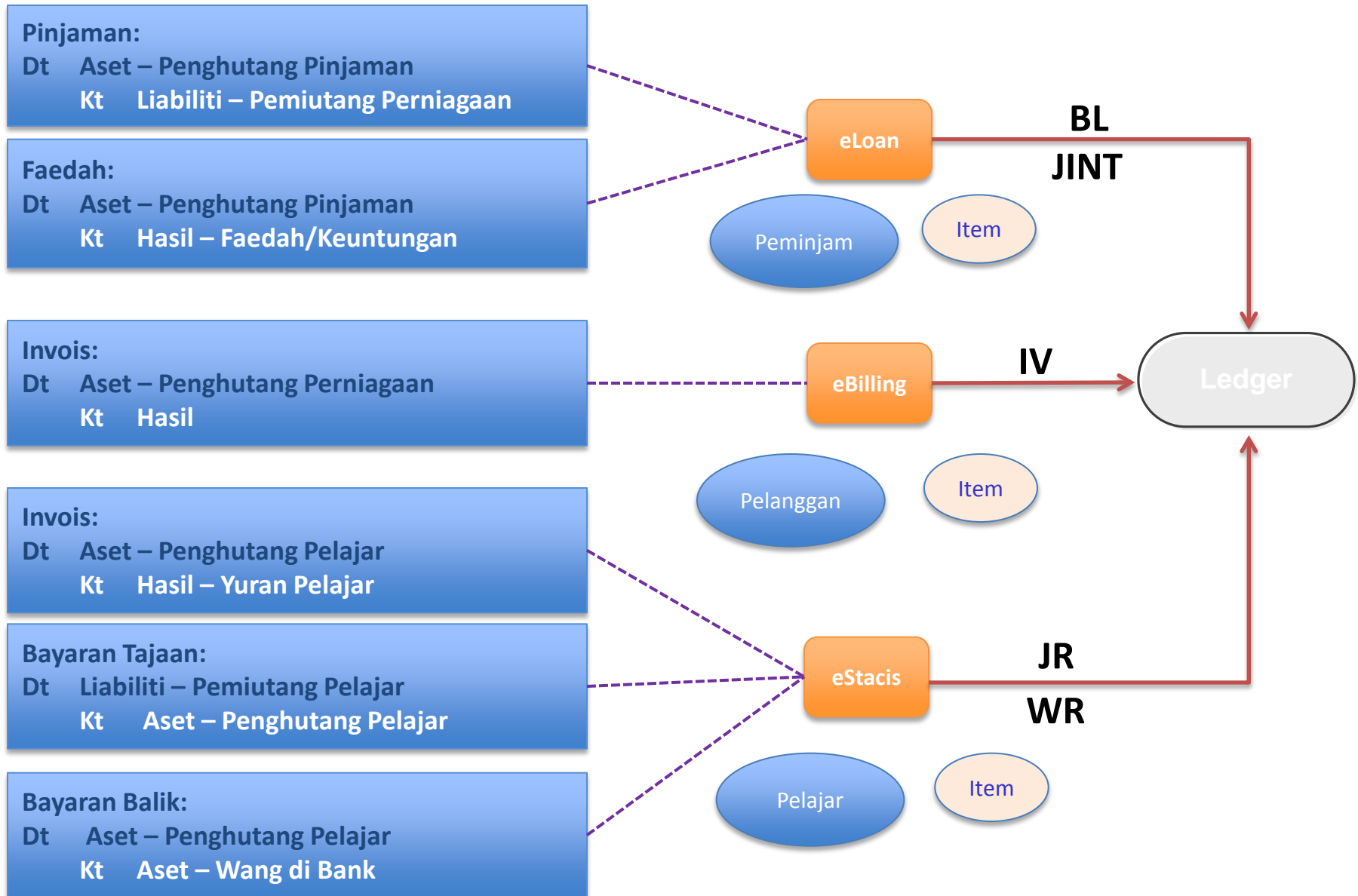
- Kt Liabiliti – Pemiutang Gaji
- Kt Liabiliti – Pemiutang Perniagaan
- Kt Aset – Penghutang Pinjaman
- Kt Aset – Penghutang Perniagaan



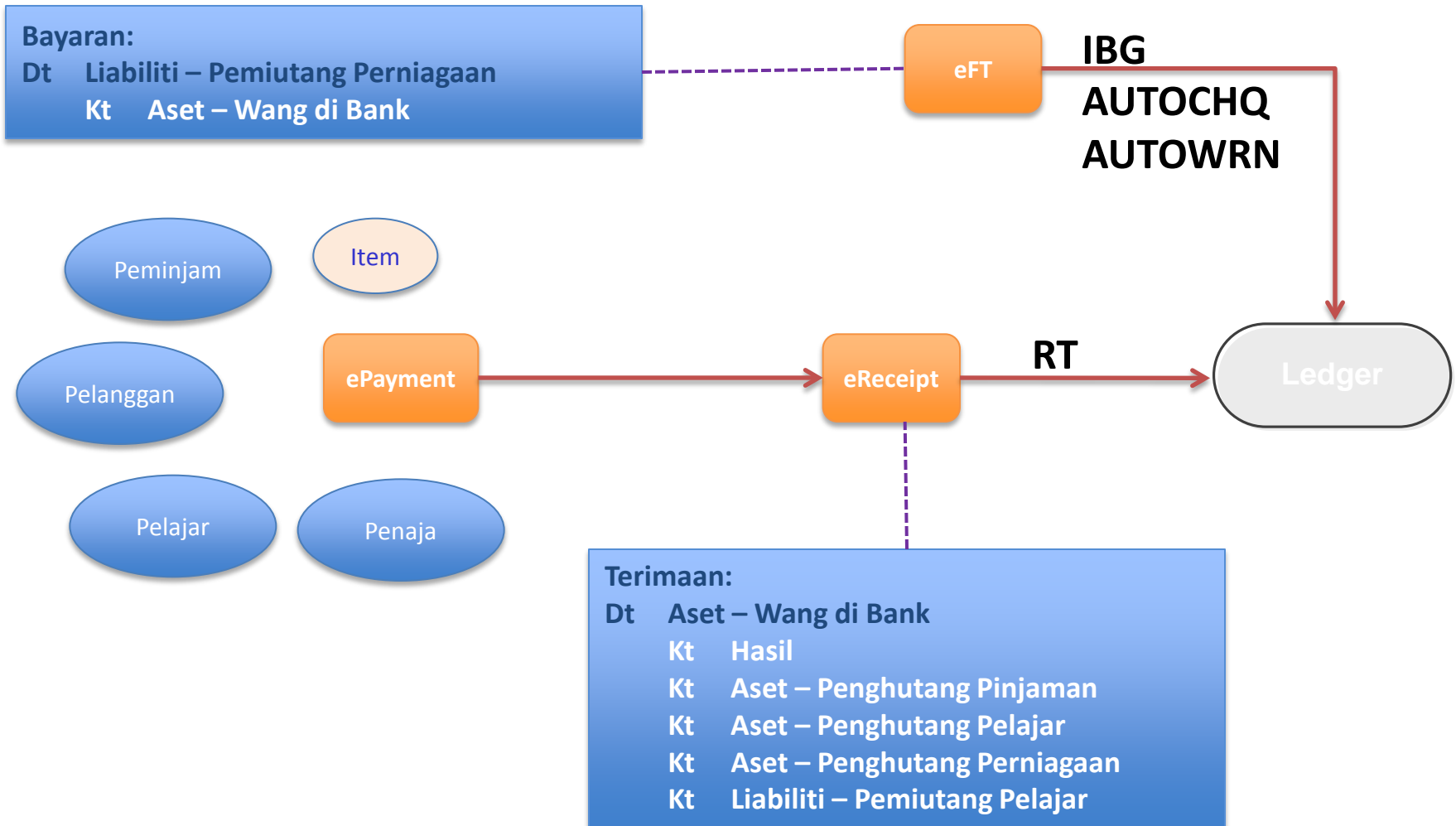
# Transaksi Aset Tetap



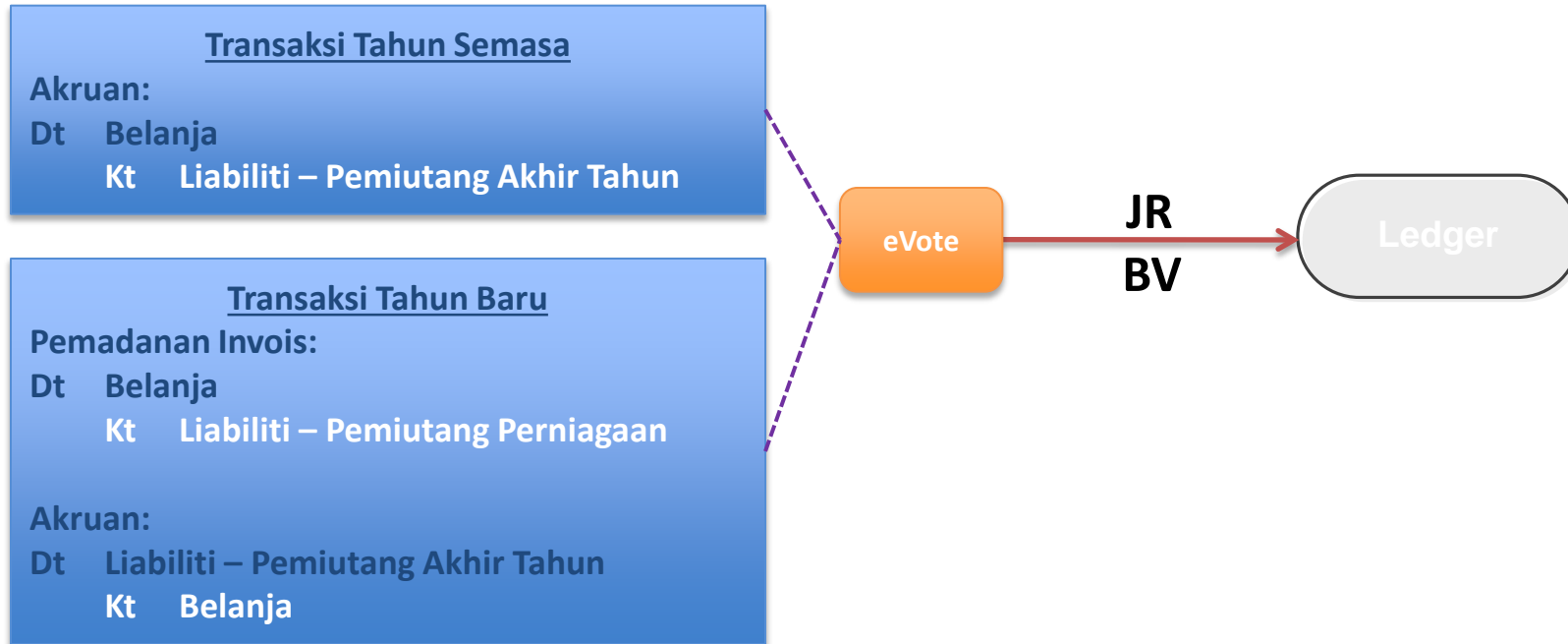
# Transaksi Aset Semasa



# Transaksi Tunai

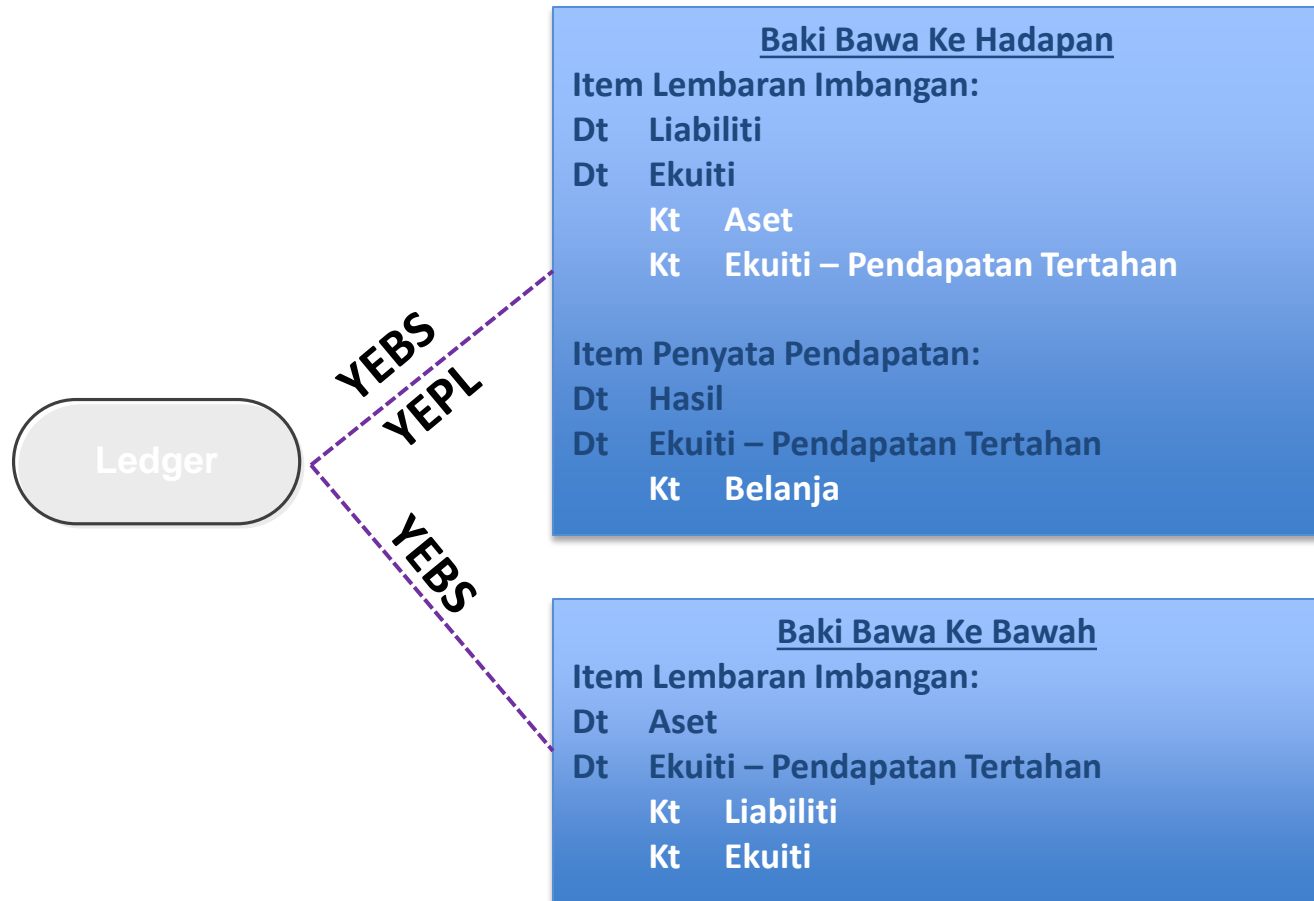


# Transaksi Akruan





# Transaksi Penutupan Akaun



# Terima Kasih



Presented by

Norehan Mohd Basheer | Seksyen Sistem & Pengurusan Data