

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA3013: FINANCIAL ACCOUNTING 2

TARIKH : 10 NOVEMBER 2018

MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab semua soalan.

QUESTION 1

On 1 January 2016, Permata Enterprise bought a machine on hire purchase from Tekun Machine Sdn. Bhd. The particulars of the hire purchase agreement are as follows:

Cash price	: RM36,750
Deposit	: RM12,250
Number of installments	: eight quarterly installments
Amount due on each installment	: RM3,553 for the first seven installments and RM3,549 for the last installment
First installment due	: 31 March 2016
Interest charged	: 8% per annum based on sum-of-year-digit method

You are required to:

CLO2
C1

- a) Define **THREE (3)** basic elements in a hire purchase below:

i. Deposit

[2 marks]

ii. Payback period

[1 marks]

iii. Rebate

[2 marks]

CLO2
C2

- b) Calculate total interest suspense of hire purchase for Permata Enterprise.

[10 marks]

- c) Demonstrate the accounts of Permata Enterprise

i. Machine Account

[2 marks]

ii. Tekun Machine Sdn. Bhd. Account

[5 marks]

iii. Hire Purchase Interest Suspense Account

[3 marks]

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SOALAN 1

Pada 1 Januari 2016, Permata Enterprise telah membeli sebuah mesin daripada Tekun Machine Sdn. Bhd. secara sewa beli. Maklumat mengenai perjanjian sewa beli adalah seperti berikut:

- Harga tunai : RM36,750*
Deposit : RM12,250
Bilangan ansuran : lapan ansuran sukuan
Bayaran bagi setiap : RM3,553 untuk tujuh ansuran pertama dan RM3,549
ansuran untuk ansuran terakhir
Tarikh ansuran yang : 31 Mac 2016
pertama
Kadar faedah : 8% setahun berdasarkan kaedah angka digit

Anda dikehendaki:

CLO2
C1

a) *Definisikan TIGA (3) elemen asas dalam sewa beli:*

i. *Deposit*

[2 markah]

ii. *Tempoh bayaran balik*

[1 markah]

iii. *Rebat*

[2 markah]

CLO2
C2

b) *Kirakan jumlah faedah tergantung sewa beli untuk Permata Enterprise.*

[10 markah]

c) *Sediakan akaun-akaun bagi Permata Enterprise:*

CLO2
C3

i. *Akaun Mesin*

[2 markah]

ii. *Akaun Tekun Machine Sdn. Bhd.*

[5 markah]

iii. *Akaun Faedah Sewa Beli Tergantung*

[3 markah]

QUESTION 2

Sallyna Sdn. Bhd. acquired a license to produce clothes name 'Yessza' from Jimmy Design Sdn. Bhd., the 'Yessza' pattern designer, has agreed to allow Sallyna Sdn. Bhd. to produce and market the clothes based on the following condition:

- i. The grantee needs to pay royalty of RM2.00 each for every clothes sold and the minimum rent of RM9,000 per annum.
- ii. Any short workings are recoupable in a period of 2 years following after which they occurred.
- iii. Beginning in year 4, the minimum rent has been increased to RM10,000.
- iv. The computation and the payment of royalty are made on the same date which is on 31 December each year.

The details on the clothes for 5 years are as follow:

<u>Year</u>	<u>Production</u>	<u>Closing stock</u>
2013	6,000	500
2014	4,000	300
2015	4,000	400
2016	5,000	100
2017	5,000	200

You are required to:

CLO1
C1

- a) Define the meaning and the purpose of minimum rent in the royalty agreement?

[5 marks]

CLO1
C3

- b) Demonstrate the royalty calculation table

[10 marks]

- c) Determine the accounts based on royalty table in the book of Sallyna Sdn. Bhd.

CLO1
C4

- i. Jimmy Design Sdn. Bhd. Account

[5 marks]

- ii. Short Workings Account

[5 marks]

SOALAN 2

Sallyna Sdn. Bhd. diberi lesen untuk mengeluarkan baju yang bernama 'Yessza' dari Jimmy Design Sdn. Bhd. Pereka paten 'Yessza', telah bersetuju untuk membenarkan Sallyna Sdn. Bhd. untuk mengeluarkan dan memasarkan baju berdasarkan keadaan berikut:

- i. Penyewa perlu membayar royalti RM2.00 bagi setiap baju yang terjual dan sewa minimum adalah RM9,0000 setahun.
- ii. Sebarang 'shortworking' yang berlaku boleh dipulihkan dalam tempoh 2 tahun selepas ianya berlaku.
- iii. Bermula tahun ke 4, sewa minimum telah meningkat kepada RM10,000.
- iv. Pengiraan dan pembayaran royalti akan dibuat pada tarikh yang sama iaitu pada 31 Disember setiap tahun

Keterangan mengenai baju untuk 5 tahun adalah seperti berikut:

<u>Tahun</u>	<u>Pengeluaran</u>	<u>Stok Akhir</u>
2013	6,000	500
2014	4,000	300
2015	4,000	400
2016	5,000	100
2017	5,000	200

Anda dikehendaki:

CLO1
C1

- a) Berikan maksud dan tujuan sewa minimum di dalam perjanjian royalti.

[5 markah]

CLO1
C3

- b) Demonstrasikan jadual pengiraan royalti.

[10 markah]

CLO1
C4

- c) Tentukan akaun-akaun berdasarkan jadual royalti di dalam buku Sallyna Sdn. Bhd.

- i. Akaun Jimmy Design Sdn. Bhd.

[5 markah]

- ii. Akaun 'short working'

[5 markah]

QUESTION 3

Below is the financial information about Happy Ever After Club in Perak for accounting year ended 31 December 2017.

Assets and Liabilities at 1 January 2017:

	RM
Club Premise (Cost = RM20,000)	18,000
Accrual Subscription	200
Prepayment Subscription	100
Accrual Water & Electricity	190
Prepayment Insurance	120
Furniture (Cost=RM3,000)	2,500

Followings are the summary of Cash Book for the Club:

Cash Book (Summary)

2017	RM	2017	RM
Jan 01 Balance b/d	5,000	Furniture	2,000
Entrance Fee	300	General Expenses	272
Subscription	4,200	Social Event	350
Donation	450	Water & Elecricity	328
Hall Rental	850	Insurance	500
Social Event	700	Magazine & Newspaper	100
		Dis 31 Balance c/d	7,950
	<u>11,500</u>		<u>11,500</u>

Assets and Liabilities at 31 December 2017:

	RM
Accrual Subscription	90
Prepayment Subscription	80
Accrual Water & Electricity	120
Accrual Insurance	150
Prepayment General Expenses	50

Additional Information:

- i. The depreciation for Club Premise is provided for 20% per annum on book value
- ii. Entrance Fee is declared as revenue receipt.
- iii. Donation is for club premise renovation
- iv. Furniture costing of RM2,000 was bought on 1 March 2017.
- v. The depreciation for furniture is provided at 10% per-annum on cost.

You are required to:

CLO3
C1

- a) Distinguish between Capital Receipt and Revenue Receipt together with an example of each.

[5 marks]

CLO3
C2

- b) Recognize the above transaction to the following accounts:

- i. Subscription Fees Account.

[3 marks]

- ii. Income and Expenditure Account for the year ended 31 December 2017

[7 marks]

CLO3
C3

- c) i. Calculate the amount of opening accumulated fund

[3 marks]

- ii. Demonstrate Statement of Affairs as at 31 December 2017

[7 marks]

SOALAN 3

Berikut adalah mengenai maklumat kewangan bagi Kelab Happy Ever After di Perak yang berakhir pada 31 Disember 2017.

Aset dan Liabiliti pada 1 Januari 2017:

	RM
Bangunan Kelab (Kos=RM20,000)	18,000
Yuran Terakru	200
Yuran Terdahulu	100
Air & Elektrik Terakru	190
Insurans Terdahulu	120
Perabot (Kos=RM3,000)	2,500

Berikut adalah ringkasan Buku Tunai Kelab:

Buku Tunai (Ringkasan)

2017	RM	2017	RM
Jan 01 Baki b/b	5,000	Perabot	2,000
Yuran masuk	300	Belanja Am	272
Yuran tahunan	4,200	Majlis Sosial	350
Derma	450	Air & Elektrik	328
Sewa Dewan	850	Insurans	500
Majlis Sosial	700	Majalah & Suratkhabar	100
		Dis 31 Baki h/b	7,950
	<u>11,500</u>		<u>11,500</u>

Aset dan Liabiliti pada 31 Disember 2017:

	RM
Yuran Terakru	90
Yuran Terdahulu	80
Air & Elektrik Terakru	120
Insurans Terakru	150
Belanja am terdahulu	50

Maklumat tambahan:

- i. Bangunan kelab disusutnilai pada kadar 20% setahun atas nilai buku.
- ii. Yuran masuk dianggap sebagai penerimaan hasil.
- iii. Kutipan derma adalah bertujuan untuk membesarkan bangunan kelab
- iv. Perabot yang bernilai RM2,000 dibeli pada 1 Mac 2017.
- v. Perabot disusutnilai pada kadar 10% setahun atas kos.

Anda dikehendaki:CLO3
C1

- a) bezakan antara Penerimaan Modal dan Penerimaan Hasil bersama dengan contoh bagi setiap satu.

[5 markah]

CLO3
C2

- b) kenalpasti urusanniaga kepada akaun-akaun berikut:

i. Akaun Yuran.

[3 markah]

ii. Akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 31 Disember 2017.

[7 markah]

CLO3
C3

- c) i. Kirakan jumlah dana terkumpul awal.

[3 markah]

ii. Demonstrasikan Penyata Kedudukan Kewangan pada 31 Disember 2017

[7 markah]

QUESTION 4

King Kaka owns a small business, which manufacturing and selling children's toys. The following is the trial balance as at 30 June 2018.

Items	Debit	Credit
Stock as at 1 July 2017 : Finished goods	11,400	
Raw materials	12,190	
Work in progress	19,300	
Purchases : Raw materials	76,250	
Sales		215,700
Bad debts	3,000	
Discount Allowed	3,890	
Factory wages : Direct	78,200	
Land and Building	40,200	
Capital		100,000
Plant and machinery (at Cost)	20,000	
Furniture and Fittings (at Cost)	10,400	
Accumulated depreciation : Plant and machinery		7,400
Furniture and Fittings		5,650
Factory electricity	13,000	
Factory general expenses	9,780	
Office salaries	25,000	
Debtors and Creditors	21,800	18,000
Bank	4,020	
Allowance for unrealised profit		1,680
	348,430	348,430

Additional information :

1. Stock as at 30 June 2018:

Finished goods	RM 16,200
Raw materials	RM 10,200
Work in progress	RM 8,700

- You are required to:

[5 marks]

[5 marks]

[5 marks]

[10 marks]

SOALAN 4

King Kaka memiliki sebuah perniagaan kecil-kecilan, mengilang dan menjual permainan kanak-kanak. Berikut merupakan imbangan duga pada 30 Jun 2018

<i>Perkara</i>	<i>Debit</i>	<i>Kredit</i>
Stok pada 1 Julai 2017 : <i>Barang Siap</i>	11,400	
<i>Bahan mentah</i>	12,190	
<i>Kerja dalam proses</i>	19,300	
<i>Belian bahan mentah</i>	76,250	
<i>Jualan</i>		215,700
<i>Hutang Lapuk</i>	3,000	
<i>Diskaun diberi</i>	3,890	
<i>Upah Kilang : Langsung</i>	78,200	
<i>Tanah dan Bangunan</i>	40,200	
<i>Modal</i>		100,000
<i>Loji dan Mesin (Kos)</i>	20,000	
<i>Perabot dan Perkakasan (Kos)</i>	10,400	
<i>Susutnilai Berkumpul: Loji dan Mesin</i>		7,400
<i>Perabot</i>		5,650
<i>Belanja elektrik kilang</i>	13,000	
<i>Belanja am kilang</i>	9,780	
<i>Gaji kakitangan pejabat</i>	25,000	
<i>Penghutang dan Pemiutang</i>	21,800	18,000
<i>Bank</i>	4,020	
<i>Peruntukan Untung Belum Realis</i>		1,680
	348,430	348,430

Maklumat tambahan :

1. Stok akhir pada 30 Jun 2018 :

<i>Barang Siap</i>	<i>RM 16,200</i>
<i>Bahan Mentah</i>	<i>RM 10,200</i>
<i>Kerja Dalam Proses</i>	<i>RM 8,700</i>

2. Susutnilai dikenakan ke atas Loji dan Mesin serta Perabot dan Perkakasan dengan kadar 10% dan 5% masing-masing atas kos.
3. Bayaran terakru : Upah langsung kilang RM 2,100
 Belanja elektrik kilang RM 1,200
4. Nilai pasaran barang dikilangkan ialah RM 215,000.

Anda dikehendaki:

- | | | | |
|------------|----|--|-------------|
| CLO1
C1 | a) | senaraikan LIMA (5) elemen di dalam kos pengeluaran. | [5 markah] |
| CLO1
C2 | b) | hitung kos prima bagi Kilang King Kaka. | [5 markah] |
| CLO1
C3 | c) | i. Kirakan kos pengeluaran dan untung kilang bagi Kilang King Kaka. | [5 markah] |
| | | ii. Demonstrasi Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2018. | [10 markah] |

SOALAN TAMAT