

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA5013: FINANCIAL ACCOUNTING 3

TARIKH : 30 OKTOBER 2018

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **ENAM BELAS (16)** 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

CLO2
C1

- (a) Describe **TWO (2)** methods of payment for the issuance of shares. [5 marks]
- (b) Tombiruo Berhad which was incorporated with an authorised capital of 500,000 ordinary shares of RM 2 each and 300,000 10% redeemable preference shares of RM 2 each.

On 1 January 2016, after having fulfilled the listing requirement of Bursa Malaysia, Tombiruo Berhad made an initial offer for sale of 300,000 ordinary shares to the public at RM2.80 each payable as follows:-

On application	RM 0.50
On allotment	RM 1.00 (including premium)
On 1 st call	RM 0.80
On 2 nd call	RM 0.50

Date	Transactions
1 Feb 2016	The application was closed and 500,000 application were received. Applications for 100,000 shares were unsuccessful and the cash paid in respect of such shares was returned. The balance of application money was transferred to allotment account to reduce the money due on allotment.
28 Feb 2016	All allotment money was received from shareholders.

CLO2
C2

You are required to demonstrate the journal entries for the transactions above.

[5 marks]

CLO2
C3

(c) Record the journal entries for the transactions below.

[10 marks]

Date	Transactions
1 March 2016	The 1 st call was made and duly paid with the exception of Miss Suraya who held 25,000 shares were paid the 2 nd call money at the same time as the 1 st call.
1 April 2016	The 2nd call has been made and all monies have been received, except Mr Amiruddin, who held 50,000 shares, was failed to pay the second call money.
30 June 2016	A resolution was passed, all the shares belongs to Mr Amiruddin were forfeited.

CLO2
C4

(d) Referring to the answer in (b) and (c), illustrate the Statement of Financial Position after the forfeited shares.

[5 marks]

SOALAN 1

CLO2
C1

- (a) Terangkan DUA (2) kaedah pembayaran bagi penerbitan saham.

[5 markah]

- (b) Tombiruo Berhad yang diperbadankan dengan modal dibenarkan terdiri daripada 500,000 unit saham biasa bernilai RM2 setiap satu dan 300,000 10% saham keutamaan boleh tebus RM2 setiap satu.

Pada 1 Januari 2016, selepas memenuhi syarat penyenaraian dalam Bursa Malaysia, Tombiruo Berhad telah membuat tawaran awal untuk menerbitkan 300,000 saham biasa kepada orang awam pada harga RM2.80 setiap satu seperti berikut: -

Semasa permohonan RM 0.50

Semasa perumpukan RM 1.00 (termasuk premium)

Panggilan pertama RM 0.80

Panggilan kedua RM 0.50

Tarikh	Urusniaga
1 Februari 2016	Permohonan ditutup dan sebanyak 500,000 permohonan telah diterima. Permohonan untuk 100,000 saham tidak berjaya dan wang tunai yang telah dibayar untuk saham berkenaan dikembalikan. Baki wang permohonan telah dipindahkan ke akaun perumpukan untuk mengurangkan wang yang perlu dibayar semasa perumpukan.
28 Februari 2016	Semua wang perumpukan telah diterima dari pemegang saham.

CLO2
C2

Anda dikehendaki untuk demonstrasikan catatan jurnal bagi urusniaga di atas.

[5 markah]

CLO2
C3(c) *Rekodkan catatan jurnal bagi urusniaga di bawah.*

[10 markah]

<i>Tarikh</i>	<i>Urusniaga</i>
<i>1 Mac 2016</i>	<i>Panggilan pertama dibuat dan dibayar sepenuhnya kecuali Cik Suraya yang memiliki 25,000 saham membayar wang panggilan kedua pada masa yang sama dengan panggilan pertama.</i>
<i>1 April 2016</i>	<i>Panggilan kedua telah dibuat dan semua wang telah diterima, kecuali Encik Amiruddin yang memiliki 50,000 saham telah gagal membayar panggilan kedua.</i>
<i>30 Jun 2016</i>	<i>Satu resolusi telah diluluskan dan saham yang dimiliki oleh Encik Amiruddin telah dirampas.</i>

CLO2
C4(d) *Merujuk kepada jawapan (b) dan (c), ilustrasikan petikan Penyata Kedudukan Kewangan selepas rampasan saham.*

[5 markah]

QUESTION 2

CLO1
C1

- (a) (i) Define fixed income investment.

[2 marks]

- (ii) List
- THREE (3)**
- examples of fixed income investment.

[3 marks]

- (b) Johan Bhd. invested some of its surplus funds in ordinary shares from Times Bhd. The following transactions have been extracted from the company's records for the year ended 31 December 2017.

Date	Transactions
15 January	Purchased 4,000 units of ordinary shares at RM0.60 per unit. The par value of the share is RM0.50 per unit. Brokerage charges are RM200.
30 April	Times Bhd. made a right issue of two shares for every four shares held, at RM0.50 per unit.
1 May	Johan Bhd. sold all the right issue at RM0.30 per unit.
20 September	Sold 1,500 unit of ordinary shares at RM0.70 per unit. Brokerage charges are RM100.
30 November	Received dividend of 20% from Times Bhd.

CLO1
C2

You are required to record the transactions in an investment account for ordinary share.

[10 marks]

- (c) Johan Bhd. also invested in the 8% Debentures of Omega Bhd. The detail transactions for the year ended 31 December 2017 were as follows.

Date	Transactions
1 February	Purchased RM150,000 of 8% Debentures at 90 ex-dividend. Brokerage charges are RM2,000. Dividend is payable on 30 June and 31 December each year.
1 April	Purchased RM80,000 of 8% Debentures at 90 cum-dividend. Brokerage charges are RM1,060.
30 June	Received dividend from Omega Bhd.
1 September	Sold RM105,000 8% Debenture (from the purchases of 1 February) at 98 cum div. Brokerage charges are RM1,000.
31 December	Received dividend from Omega Bhd.

CLO1
C3

You are required to illustrate an investment account for 8% Debentures.

[10 marks]

SOALAN 2CLO1
C1(a) (i) *Definisikan pelaburan berpulangan tetap.*

[2 markah]

(ii) *Senaraikan TIGA (3) contoh pelaburan berpulangan tetap.*

[3 markah]

(b) *Johan Bhd. telah melabur sebahagian daripada lebihan dananya dalam saham biasa dari Times Bhd. Berikut adalah urusaniaga yang dipetik dari buku syarikat bagi tahun berakhir 31 Disember 2017.*

<i>Tarikh</i>	<i>Urusniaga</i>
<i>15 Januari</i>	<i>Membeli 4,000 unit saham biasa pada harga RM0.60 seunit. Nilai par saham ialah RM0.50 seunit. Caj broker adalah RM200.</i>
<i>30 April</i>	<i>Times Bhd. membuat terbitan saham hak 2 unit saham bagi setiap 4 unit saham yang dipegang, pada nilai RM0.50 seunit.</i>
<i>1 Mei</i>	<i>Johan Bhd. telah menjual semua saham hak pada RM0.30 seunit.</i>
<i>20 September</i>	<i>Menjual 1,500 unit saham biasa pada RM0.70 seunit. Caj broker adalah RM100.</i>
<i>30 November</i>	<i>Menerima dividen 20% dari Times Bhd.</i>

CLO1
C2

Anda dikehendaki rekod urusniaga dalam akaun pelaburan bagi saham biasa.

[10 markah]

- (c) *Johan Bhd. juga melabur dalam 8% Debentur dari Omega Bhd. Urusniaga terperinci bagi tahun berakhir 31 Disember 2017 adalah seperti berikut:*

<i>Tarikh</i>	<i>Urusniaga</i>
<i>1 Februari</i>	<i>Membeli RM150,000 8% Debentur pada harga 90 ex- div. Caj broker adalah RM2,000. Dividen akan dibayar pada 30 Jun dan 31 Disember setiap tahun.</i>
<i>1 April</i>	<i>Membeli RM80,000, 8% Debentur pada harga 90 cum-div. Caj broker adalah RM1,060.</i>
<i>30 Jun</i>	<i>Menerima dividen dari Omega Bhd.</i>
<i>1 September</i>	<i>Menjual RM105,000, 8% Debentur (yang dibeli pada 1 Februari) pada 98 cum-div. Caj broker adalah RM1,000.</i>
<i>31 Disember</i>	<i>Menerima dividen dari Omega Bhd.</i>

CLO1
C3

Anda dikehendaki mengilustrasikan akaun pelaburan bagi 8% Debentur.

[10 markah]

QUESTION 3

CLO1
C1

- (a) (i) List
- THREE (3)**
- items in Contract Account.

[3 marks]

- (ii) Describe briefly retention money.

[2 marks]

- (b) On 1 January 2016, Zahir Construction Bhd undertook a contract worth RM900,000 to build a new building for Bina Raya Sdn Bhd which is expected to be completed on 31 March 2017. All the accounts were closed on 31 December 2016 and Bina Raya Sdn. Bhd. paid RM520,000 to Zahir Construction Bhd after deducting the retention money of 20%.

CLO1
C2

You are required to report the above information into:

- (i) Architect Certificate Account.

[2 marks]

- (ii) Bina Raya Sdn Bhd's Account (Contractee).

[3 marks]

- (c) The details accounting records for Zahir Construction Bhd's book were as follows.

Balance brought forward at beginning of year	RM
- Materials on site	25,000
- Plant and machinery (book value)	170,000
Transactions during the year	
- Materials delivered to site from store	180,000
- Wages paid	108,000
- Payment to sub-contractors	35,000
- Materials returned to store	10,000
- Site supervisor salaries	40,000
- Other indirect cost	23,000

- Materials transferred to other contract	15,000
- Office expenses apportioned to contract	5,000
Balances at the end of the year	
- Material on site	25,000
- Plant and machinery (book value)	110,000
- Wages accrued	7,000
- Prepayment to sub-contractors	15,000
- Work in Progress	18,000

CLO1
C3

You are required to illustrate a Contract Account.

[10 marks]

CLO1
C4

(d) Summarised the information in (b) and (c) into the extracted Statement of Financial Position of Zahir Construction Bhd as at 31 December 2016.

[5 marks]

SOALAN 3CLO1
C1(a) i. Senaraikan **TIGA (3)** item di dalam Akaun Kontrak.

[3 markah]

ii. Jelaskan secara ringkas wang tertahan.

[2 markah]

(b) Pada 1 Januari 2016, Zahir Construction Bhd memasuki satu kontrak bernilai RM900,000 untuk membina sebuah bangunan baru untuk Bina Raya Sdn Bhd yang dijangka siap pada 31 Mac 2017. Semua akaun ditutup pada 31 Disember 2016 dan Bina Raya Sdn Bhd membayar RM520,000 kepada Zahir Construction Bhd selepas ditolak wang tertahan 20%.

CLO1
C2

Anda dikehendaki untuk melaporkan maklumat di atas ke dalam:

i. *Akaun Sijil Arkitek*

[2 markah]

ii. *Akaun Bina Raya Sdn. Bhd. (Kontraktee)*

[3 markah]

(c) *Butiran rekod perakaunan dalam buku Zahir Construction Bhd adalah seperti berikut:*

<i>Baki bawa ke hadapan pada permulaan tahun</i>	<i>RM</i>
- <i>Bahan-bahan di tapak</i>	<i>25,000</i>
- <i>Loji dan mesin (nilai buku)</i>	<i>170,000</i>
<i>Urusniaga sepanjang tahun</i>	
- <i>Bahan-bahan dihantar ke tapak daripada setor</i>	<i>180,000</i>
- <i>Upah dibayar</i>	<i>108,000</i>
- <i>Bayaran kepada sub-kontraktor</i>	<i>35,000</i>
- <i>Bahan-bahan dipulangkan ke setor</i>	<i>10,000</i>
- <i>Gaji penyelia tapak</i>	<i>40,000</i>
- <i>Lain-lain kos tidak langsung</i>	<i>23,000</i>
- <i>Bahan-bahan dipindah ke kontrak lain</i>	<i>15,000</i>
- <i>Belanja pejabat diagihkan ke kontrak</i>	<i>5,000</i>
<i>Baki-baki pada penghujung tahun</i>	
- <i>Bahan-bahan di tapak</i>	<i>25,000</i>
- <i>Loji dan mesin (nilai buku)</i>	<i>110,000</i>
- <i>Upah terakru</i>	<i>7,000</i>
- <i>Bayaran terdahulu kepada sub-kontraktor</i>	<i>15,000</i>
- <i>Kerja dalam proses</i>	<i>18,000</i>

CLO1
C3

Anda dikehendaki untuk ilustrasikan Akaun Kontrak bagi tahun berakhir 31 Disember 2016.

[10 markah]

CLO1
C4

- (d) Ringkaskan maklumat di (b) dan (c) ke dalam petikan Penyata Kedudukan Kewangan Zahir Construction Bhd pada 31 Disember 2016.

[5 markah]

QUESTION 4CLO1
C1

- (a) (i) Define consignment.

[1 mark]

- (ii) Describe **TWO (2)** types of commission in consignment.

[4 marks]

- (b) Syarikat Sufiware Sdn.Bhd sold multipurpose cooker on consignment basis to local and international agents.

On 1 September 2017, 3,000 units of multipurpose cooker costing RM40 each were sent to MM Glassware Sdn Bhd. Expenses below had been paid by Syarikat Sufiware Sdn. Bhd.:

Transportation	RM3,000
Export duty	RM5,000
Insurance	RM2,000

MM Glassware Sdn. Bhd. detected 10 units were lost during delivery. The insurance company had agreed to pay compensation at cost plus all the cost involved during the delivery of the goods.

During September 2017, MM Glassware Sdn. Bhd. had sold 2,200 units of goods at RM80 per unit by cash and 750 units at RM100 per unit by credit.

Expenses below had been paid by MM Glassware Sdn. Bhd:-

Warehouse charges	RM10,000
Import Duty	RM 5,000
Advertisement	RM 2,000
Selling expenses	RM 7,000

MM Glassware Sdn. Bhd. had deposited the first payment by cheque of RM300 to Syarikat Sufiware Sdn. Bhd. The remaining amount will be settled later. MM Glassware Sdn Bhd entitled to get a 4% sales commission on total sales and 3% del-credere commission on credit sales.

CLO1
C2

You are required to compute the closing stock on 30 September 2017.

[5 marks]

CLO1
C3

(c) By using the information in question (b), illustrate:

(i) Consignee account

[5 marks]

(ii) Consignment Account for Syarikat Sufiware Sdn Bhd.

[10 marks]

SOALAN 4

CLO1
C1

(a) i) *Definisikan Konsainan.*

[1 markah]

ii) *Terangkan DUA (2) jenis komisen di dalam konsainan.*

[4 markah]

- (b) *Syarikat Sufiware Sdn. Bhd menjual periuk serbaguna secara konsainan kepada agen-agen tempatan dan antarabangsa.*

Pada 1 September 2017 sebanyak 3,000 buah periuk serbaguna telah dihantar kepada agennya iaitu MM Glassware Sdn. Bhd. Kos untuk sebuah periuk serbaguna adalah RM40. Belanja-belanja berikut telah dibayar oleh Syarikat Sufiware Sdn Bhd.

<i>Kos pengangkutan</i>	<i>RM3,000</i>
<i>Duti eksport</i>	<i>RM5,000</i>
<i>Insurans</i>	<i>RM2,000</i>

MM Glassware Sdn. Bhd., mendapati sebanyak 10 buah periuk telah hilang semasa penghantaran. Syarikat insurans telah bersetuju untuk membayar pampasan pada harga kos dicampur dengan kos-kos yang berkaitan semasa penghantaran periuk tersebut.

Di sepanjang bulan September 2017, MM Glassware Sdn Bhd telah berjaya menjual 2,200 buah periuk dengan harga RM80 sebuah secara tunai dan sebanyak 750 buah periuk dengan harga RM100 sebuah secara kredit.

Belanja-belanja berikut telah dibayar oleh MM Glassware Sdn. Bhd.:

<i>Belanja pergudangan</i>	<i>RM10,000</i>
<i>Duti Import</i>	<i>RM5,000</i>
<i>Pengiklanan</i>	<i>RM2,000</i>
<i>Belanja jualan</i>	<i>RM7,000</i>

MM Glassware Sdn Bhd. telah mendeposit bayaran permulaan dengan cek bernilai RM300 kepada Syarikat Sufiware Sdn Bhd. Baki bayaran akan dibayar kemudiannya. Dipersetujui juga bahawa MM Glassware Sdn Bhd akan diberi sebanyak 4% komisen jualan atas jumlah jualan dan 3% komisen del-credere atas jualan kredit.

CLO1
C2

Anda dikehendaki untuk mengira stok akhir pada 30 September 2017.

[5 markah]

CLO1
C3

(c) *Dengan menggunakan maklumat di (b), ilustrasikan:*

i) *Akaun Konsainee*

[5 markah]

ii) *Akaun Konsainan untuk Syarikat Sufiware Sdn. Bhd*

[10 markah]

SOALAN TAMAT