

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2018**

DPA1013: FUNDAMENTALS OF ACCOUNTING

**TARIKH : 24 APRIL 2019
MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)**

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Bahagian A: Objektif (15 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 15 MARKS
BAHAGIAN A : 15 MARKAH

INSTRUCTION:

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in the OMR form provided.

ARAHAN :

*Bahagian ini mengandungi **LIMA BELAS (15)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.*

CLO1
C1

1. Which of the following shows the process of accounting in the correct chronological order?

Yang manakah antara berikut menunjukkan kronologi proses perakaunan yang betul?

- A. Identifying, recording, interpreting and summarising.
Mengenalpasti, merekod, mentafsir dan meringkas.
- B. Recording, classifying, identifying and interpreting.
Merekod, mengklasifikasi, mengenalpasti dan mentafsir.
- C. Classifying, recording, summarising, interpreting.
Mengklasifikasi, merekod, meringkas, mentafsir.
- D. Recording, summarising, identifying and interpreting.
Merekod, meringkas, mengenalpasti dan mentafsir.

CLO1
C1

2. Which of the following is **NOT** the role of an accountant?

*Berikut yang manakah **BUKAN** peranan sebagai seorang akauntan?*

- A. Prepare financial reports.
Menyediakan laporan kewangan.
- B. Manage and run the business.
Mengurus dan menjalankan perniagaan.
- C. Comply with the accountant standards.
Mematuhi piawaian perakaunan.
- D. Communicate the financial information to stakeholders.
Menyampaikan maklumat kewangan kepada pihak berkepentingan.

CLO1
C1

3. The statement below is **TRUE** about partnership and sole proprietor.
*Kenyataan di bawah adalah **BENAR** berkenaan perkongsian dan milikan tunggal.*
- A. Partnership has limited liability and sole proprietor has unlimited liability.
Perkongsian mempunyai liabiliti terhad dan milikan tunggal mempunyai liabiliti tidak terhad.
- B. Partnership has unlimited liability, sole proprietor has limited liability.
Perkongsian mempunyai liabiliti tidak terhad dan milikan tunggal mempunyai liabiliti terhad.
- C. Both entity have limited liability.
Kedua-duanya mempunyai liabiliti terhad.
- D. Both entity have unlimited liability.
Kedua-duanya mempunyai liabiliti tidak terhad.

CLO1
C1

4. Which accounting concept define the owner and his business are regarded as two different parties.
Konsep perakaunan yang manakah membawa maksud pemilik dan perniagaan adalah dua pihak yang berlainan.
- A. Separate entity concept
Konsep entity berasingan
- B. Historical cost concept
Konsep kos sejarah
- C. Conservatism concept
Konsep konservatisme
- D. Money measurement concept
Konsep wang sebagai ukuran

CLO1
C1

5. Which of the following is recorded in first book entry?
Berikut yang manakah direkodkan di dalam buku catatan pertama?
- i. Sales Day Book
Jurnal Jualan
- ii. Purchases Day Book
Jurnal Belian
- iii. Cash Book
Buku Tunai

- iv. Ledgers
Lejar
- A. i, ii & iii
- B. i, ii & iv
- C. ii, iii & iv
- D. i, ii, iii & iv

CLO1
C1

6. A cash payment for services should be recorded in the _____
Bayaran tunai untuk perkhidmatan perlu direkod ke dalam _____
- A. Purchase journal
Jurnal belian
- B. General journal
Jurnal am
- C. Revenue journal
Jurnal hasil
- D. Cash book
Buku tunai

CLO1
C1

7. Which of the following is **NOT TRUE**?
*Berikut yang manakah **TIDAK BENAR**?*

	SOURCE DOCUMENTS	BUSINESS TRANSACTIONS
A.	Invoice received <i>Invois diterima</i>	Credit purchase <i>Belian kredit</i>
B.	Invoice issued <i>Invois dikeluarkan</i>	Credit sales <i>Jualan kredit</i>
C.	Credit note received <i>Nota kredit diterima</i>	Returns outwards <i>Pulangan keluar</i>
D.	Credit note issued <i>Nota kredit dikeluarkan</i>	Returns outwards <i>Pulangan keluar</i>

- CLO1
C1
8. Which of the following journals records the 'returns of goods sold'?
Berikut yang manakah jurnal yang merekod 'pulangan jualan'?
- A. Sales Journal
Jurnal Jualan
 - B. Purchase Journal
Jurnal Belian
 - C. Return Inwards Journal
Jurnal Pulangan Masuk
 - D. Return Outwards Journal
Jurnal Pulangan Keluar
- CLO1
C1
9. Assets which are relatively fixed or permanent in nature are called _____
Aset yang bersifat tetap atau kekal dinamakan _____
- A. Revenues
Hasil
 - B. Expenses
Belanja
 - C. Current assets
Aset semasa
 - D. Non-current asset
Aset bukan semasa
- CLO1
C1
10. What is the double entry to record the transaction 'taken goods for promotion'?
Apakah catatan bergu untuk merekod urusan 'mengambil barang niaga bagi tujuan promosi'?
- A. Debit Drawings Account, Credit Purchases Account
Debit Akaun Ambilan, Kredit Akaun Belian
 - B. Debit Purchases Account, Credit Drawings Account
Debit Akaun Belian, Kredit Akaun Ambilan
 - C. Debit Drawings Account, Credit Advertising Account
Debit Akaun Ambilan, Kredit Akaun Iklan
 - D. Debit Advertising Account, Credit Purchase Account
Debit Akaun Iklan, Kredit Akaun Belian

- CLO1
C1
11. Which of the following assets is an intangible asset?
Berikut yang manakah asset tidak nyata?
- A. Land
Tanah
 - B. Patent
Paten
 - C. Furniture
Perabot
 - D. Office equipment
Kelengkapan pejabat
- CLO1
C1
12. Amir, a second-hand car dealer paid total rental amounted to RM10,000 by cheque. How would this transaction affect Amir's accounting equation?
Amir seorang penjual kereta terpakai membayar sewa RM10,000 dengan cek. Bagaimana urusniaga ini memberi kesan ke atas persamaan perakaunan?
- A. Decrease assets and increase liabilities
Aset berkurang dan liabiliti meningkat
 - B. Increase assets and decreases liabilities
Aset meningkat dan liabiliti berkurang
 - C. Decreases both assets and owner's equity
Asset dan ekuiti pemilik kedua-duanya berkurang
 - D. Increases both assets and owner's equity
Asset dan ekuiti pemilik kedua-duanya meningkat
- CLO1
C1
13. Depreciation is an expenses. It is disclosed because _____.
Susutnilai adalah belanja. Ianya dinyatakan kerana _____.
- A. it is the amount of money spent in buying assets.
sejumlah wang yang digunakan untuk membeli aset.
 - B. all non-current assets tend to lose value over time.
semua aset bukan semasa akan berkurang nilainya dari semasa ke semasa.
 - C. it is the amount of money spent in charging assets.
sejumlah wang yang dibelanjakan dalam menggunakan sesuatu aset.
 - D. most of the non-current assets tend to lose value over time.
kebanyakan aset bukan semasa akan berkurang nilainya dari semasa ke semasa.

CLO1
C1

14. _____ is a liability created when a business collects cash from customers in advance of providing goods or services.
_____ adalah suatu tanggungan di mana tunai dikutip terlebih dahulu daripada pelanggan sebelum barangan dan perkhidmatan disediakan.
- A. Accrued expenses
Belanja terakru
 - B. Prepaid expenses
Belanja terdahulu
 - C. Accrued revenue
Hasil terakru
 - D. Unearned revenue
Hasil terdahulu

CLO1
C1

15. The amount of debts which is known to be irrecoverable must be written off as _____.
Hutang yang tidak dapat dikutip perlu dihapus kira sebagai _____.
- A. Bad debts
Hutang lapuk
 - B. Doubtful debts
Hutang ragu
 - C. Bad debts recovered
Hutang lapuk terpulih
 - D. Provision for bad debts
Peruntukan hutang ragu

SECTION B : 85 MARKS**BAHAGIAN B : 85 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **TIGA (3)** soalan berstruktur. Jawab **SEMUA** soalan.*

QUESTION 1

- a) On 1 September 2017, Qaseh Cinta Enterprise had the following assets and liabilities balance:

Cash at Bank	RM 80,000
Cash in Hand	RM 5,000
Land and Building	RM60,000
Account Receivable - Danny	RM2,400
Account Payable - Wani	RM5,200

Below are the transactions in month of September 2017:

Sept 3	Sold goods on credit to Danny RM8,900.
12	Purchased goods on credit from Ice RM7,600.
13	Cash sales RM2,000.
15	Paid Wani by cash the all amount owing less 5% discount.
20	Credit sales to Tammy RM1,700.
22	Paid salary by cheque RM1,500.
23	Sold goods on credit to Rommy at RM3,500.
28	Cash sales and banked in the amount on the same day RM3,900.

CLO2
C2

You are required to record all the transactions in:

- Three Column Cash Book
- Appropriate Special Journals

[10 marks]

- b) The accounting information of Maryam Enterprise is given as follows:

Date	Particulars
2017	
Aug 1	Started a business with cash in hand RM20,000 and Fixtures and Fittings RM8,800
4	Paid cash of RM600 for miscellaneous expenses.
9	Sold goods RM3,200 on credit to Warry.
14	Cash purchases amounting to RM2,800.
17	Took cash of RM380 for his personal premium insurance.
21	Issued credit note to Warry RM120.
23	Credit purchase from Nini RM1,400
26	Received cash from Warry RM1,800.
30	Paid salary RM700 by cash to shop assistant.

CLO2
C3

You are required to record all the transactions into appropriate ledger without balancing off the accounts.

[20 marks]

SOALAN 1

a) Pada 1 September 2017, Qaseh Cinta Enterprise mempunyai baki aset dan liabiliti seperti di bawah:

Tunai di Bank	RM80,000
Tunai di Tangan	RM5,000
Tanah dan Bangunan	RM60,000
Penghutang - Danny	RM2,400
Pemiutang - Wani	RM5,200

Berikut adalah urusanniaga yang berlaku pada bulan September 2017:

Sept 3	Jualan barang niaga secara kredit kepada Danny RM8,900.
12	Belian barang niaga secara kredit daripada Ice RM7,600.
13	Jualan tunai RM2,000.
15	Bayar kepada Wani kesemua hutang secara tunai, di tolak diskaun 5%.
20	Jualan kredit kepada Tammy RM1,700.
22	Bayar gaji melalui cek RM1,500.
23	Jualan kredit kepada Rommy RM3,500.
28	Jualan tunai dan memasukkan ke dalam bank pada hari yang sama RM3,900.

CLO2
C2

Anda dikehendaki merekod semua urusanniaga di atas ke dalam:

- Buku Tunai Tiga Lajur
- Jurnal Khas yang bersesuaian

[10 markah]

- b) Maklumat perakaunan Maryam Enterprise adalah seperti berikut:

Tarikh	Perkara
2017	
Ogos 1	Memulakan perniagaan dengan tunai ditangan RM20,000 dan Lekapan dan Lengkapan RM8,800
4	Bayar tunai untuk belanja pelbagai RM 600.
9	Jualan barang niaga secara kredit kepada Warry RM3,200.
14	Belian tunai sebanyak RM2,800.
17	Mengambil tunai RM380 untuk membayar premium insuran peribadi.
21	Menghantar nota kredit kepada Warry RM120.
23	Belian kredit daripada Nini RM1,400.
26	Menerima tunai daripada Warry RM1,800.
30	Bayar gaji RM700 secara tunai kepada pembantu kedai.

CLO2
C3

Anda dikehendaki merekod semua urusanniaga ke dalam lejar yang sesuai tanpa mengimbangkan akaun.

[20 markah]

QUESTION 2

The following balance are taken from the accounting books of Kelah Bhd on 30 June 2017.

	RM
Cash	6,000
Bank overdraft	7,500
Debtors	37,500
Creditors	60,000
Capital	375,000
Drawings	9,000
Sales	975,000
Purchases	510,000
Inventory 1 st July 2016	36,000
Salaries expenses	135,000
Advertising expense	12,000
Insurance expense	18,000
Motor van	81,000
Land and building	525,000
Equipment	57,000
Stationery expense	1,500
Motor van repairs	4,500
Bank loan	120,000
Machinery	105,000

CLO2
C1

- a) You are required to show a trial balance as at 30 June 2017 by listing the above items.

[15 marks]

SOALAN 2

Berikut adalah baki yang diambil dari buku perakaunan Kelah Bhd pada 30 Jun 2017.

	<i>RM</i>
<i>Tunai</i>	<i>6,000</i>
<i>Overdraf bank</i>	<i>7,500</i>
<i>Penghutang</i>	<i>37,500</i>
<i>Pemiutang</i>	<i>60,000</i>
<i>Modal</i>	<i>375,000</i>
<i>Ambilan</i>	<i>9,000</i>
<i>Jualan</i>	<i>975,000</i>
<i>Belian</i>	<i>510,000</i>
<i>Inventori pada 1 Julai 2016</i>	<i>36,000</i>
<i>Belanja gaji</i>	<i>135,000</i>
<i>Belanja pengiklanan</i>	<i>12,000</i>
<i>Belanja insurans</i>	<i>18,000</i>
<i>Motor van</i>	<i>81,000</i>
<i>Tanah dan bangunan</i>	<i>525,000</i>
<i>Kelengkapan</i>	<i>57,000</i>
<i>Belanja alatulis</i>	<i>1,500</i>
<i>Membaiki Motor van</i>	<i>4,500</i>
<i>Pinjaman Bank</i>	<i>120,000</i>
<i>Mesin</i>	<i>105,000</i>

CLO2
C1

- a) Anda dikehendaki menunjukkan Imbangan Duga pada 30 Jun 2017 dengan menyenaraikan item-item di atas.

[15 markah]

QUESTION 3

The following Trial Balance is extracted from the books of Qaisara Bhd, a sole trader.

	DEBIT (RM)	CREDIT (RM)
Capital		89,700
Sales		315,000
Purchases	222,000	
Sales returns	5,000	
Purchases returns		3,000
Inventory at 1 st January 2017	45,000	
Wages and salaries	12,500	
Miscellaneous expenses	500	
Electricity and water	440	
Telephone	300	
Insurance	900	
Shop premises	100,000	
Fixtures and fittings (at cost)	30,000	
Van (at cost)	13,000	
Debtors	6,200	
Creditors		10,900
Bad debts	200	
Cash	1,000	
Bank	8,180	
Drawings	700	
Carriage inwards	430	
Carriage outwards	550	
Import duties	200	
Discounts	200	600
Rental income		550
Long term loan		25,000
Fixed deposit	5,000	
Interest revenue on fixed deposit		250
Accumulated depreciation :		
Fixture & fittings		6,000
Van		1,300
	452,300	452,300

Additional information:

- i) Closing inventory as at 31 December 2017 is worth RM38,000.
- ii) The owner took goods worth RM880 from the shop for personal consumption.
- iii) Fixtures & fittings and Van are depreciated at 10% per annum on cost.
- iv) Bad debts amounting to RM300 are to be written off.
- v) Interest due from the fixed deposit amounting to RM300 is yet to be received from BDB Bank.
- vi) The following are accrued expenses as at 31 December 2017:

Electricity and water	RM280
Telephone	RM330
- v) Insurance RM300 were prepaid.

You are required to:

CLO3
C2

- a) Compute net profit or net loss by preparing Statement of Comprehensive Income for the year ended 31 December 2017.

[20 marks]

CLO3
C3

- b) Illustrate the Statement of Financial Position as at 31 December 2017.

[20 marks]

SOALAN 3

Berikut adalah Imbangan Duga yang dipetik dari buku Qaisara Bhd, peniaga milikan tunggal.

	DEBIT (RM)	KREDIT (RM)
Modal		89,700
Jualan		315,000
Belian	222,000	
Pulangan jualan	5,000	
Pulangan belian		3,000
Inventori pada 1 Januari 2017	45,000	
Gaji dan upah	12,500	
Belanja pelbagai	500	
Elektrik dan air	440	
Telefon	300	
Insurans	900	
Premis kedai	100,000	
Lekapan &engkapan (kos)	30,000	
Van (kos)	13,000	
Penghutang	6,200	
Pemiutang		10,900
Hutang lapuk	200	
Tunai	1,000	
Bank	8,180	
Ambilan	700	
Angkutan masuk	430	
Angkutan keluar	550	
Duti import	200	
Diskaun	200	600
Hasil sewa		550
Pinjaman jangka panjang		25,000
Simpanan tetap	5,000	
Faedah atas simpanan tetap		250
Susutnilai terkumpul :		
Lekapan &engkapan		6,000
Van		1,300
	452,300	452,300

Maklumat tambahan :

- i) *Inventori akhir pada 31 December 2017 bernilai pada RM38,000.*
- ii) *Pemilik mengambil barang niaga RM880 daripada kedai untuk kegunaan peribadi.*
- iii) *Lekapan & lengkapan dan Van disusutnilai pada kadar 10% setahun atas kos.*
- iv) *Hutang lapuk sebanyak RM300 dihapuskira.*
- v) *Faedah atas simpanan tetap berjumlah RM300 masih belum diterima daripada BDB Bank.*
- vi) *Berikut adalah belanja terakru pada 31 December 2017:*

<i>Elektrik dan Air</i>	<i>RM280</i>
<i>Telefon</i>	<i>RM330</i>
- v) *Insurans prabayar berjumlah RM300.*

Anda dikehendaki untuk:

CLO3
C2

- a) *Menghitung untung bersih dan untung rugi dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 December 2017.*

[20 markah]

CLO3
C3

- b) *Mengilustrasikan Penyata Kedudukan Kewangan pada 31 December 2017.*

[20 markah]

SOALAN TAMAT

