

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI DISEMBER 2018

DPA3013: FINANCIAL ACCOUNTING 2

TARIKH : 16 APRIL 2019

MASA : 8.30 PAGI - 10.30 PAGI (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 January 1 2017, Master Mind Berhad purchased a machine from Indah Trading under hire purchase agreement for 4 years. The hire purchase agreement between Master Mind Berhad and Indah Trading contains the following:

Cash price	RM 9,000
Deposit paid	RM 1,000
Annual installment	RM 2,524 for 4 years
Interest rate	10% per annum on outstanding balance on January 1

The vehicle is to be depreciated at 20% per annum on cost.

You are required to:

CLO2
C1

- a) i) Define hire purchase under Section 2(1) Hire Purchase Act 1967. [2 marks]
- ii) State **THREE (3)** characteristics of hire purchase business. [3 marks]

CLO2
C2

- b) Calculate interest suspense of hire purchase. [10 marks]

CLO2
C3

- c) Demonstrate the accounts of Master Mind Berhad:
- i) Machine Account [2 marks]
- ii) Hire Purchase Interest Suspense Account [2 marks]
- iii) Hire Purchase Creditor Account [3 marks]
- iv) Accumulated Depreciation Account [3 marks]

SOALAN 1

Pada 1 Januari 2017, Master Mind Berhad telah membeli sebuah mesin daripada Indah Trading secara sewa beli selama 4 tahun. Perjanjian sewa beli antara Master Mind Berhad dan Indah Trading adalah seperti berikut:

<i>Harga tunai</i>	<i>RM 9,000</i>
<i>Deposit dibayar</i>	<i>RM 1,000</i>
<i>Ansuran tahunan</i>	<i>RM 2,524 selama 4 tahun</i>
<i>Kadar faedah</i>	<i>10% setahun atas baki pada 1 Januari</i>

Susutnilai atas kenderaan dikenakan pada kadar 20% setahun atas kos.

Anda dikehendaki untuk:

CLO2
C1

a) i) *Berikan definisi sewa beli di bawah Seksyen 2 (1) Akta Sewa Beli 1967* [2 markah]

ii) *Nyatakan **TIGA (3)** kriteria perniagaan sewa beli* [3 markah]

CLO2
C2

b) *Mengira faedah sewa beli tertunggak* [10 markah]

CLO2
C3

c) *Tunjukkan akaun-akaun berikut dalam buku Master Mind Berhad:*

i) *Akaun Mesin* [2 markah]

ii) *Akaun Faedah Sewa Beli Tergantung* [2 markah]

iii) *Akaun Pemiutang Sewa Beli* [3 markah]

iv) *Akaun Peruntukan Susutnilai Mesin* [3 markah]

QUESTION 2

Rania Enterprise, who had patented a security box called SAFE, granted Maju Sdn Bhd a license to manufacture and sell SAFE for five (5 years) on the following terms:

- (a) Maju Sdn Bhd is required to pay royalty of RM0.02 for every SAFE sold with a minimum payment of RM1,600 per annum. The calculation is to be made annually as on 31 December and the payment is to be on 31 January on the following year.
- (b) If for any year the calculation of royalty is less than RM1,600, Maju Sdn Bhd can recoup the short workings every year in which there is a surplus in royalty until 2017.

The number of SAFE sold is as follows:

Year	2013	2014	2015	2016	2017
Units sold	50,000	70,000	82,000	98,000	102,000

You are required to:

CLO1
C1

- a) i) Define term short workings.

[2 marks]

- ii) State **THREE (3)** main forms of royalty.

[3 marks]

CLO1
C3

- b) Demonstrate a royalty calculation table.

[10 marks]

CLO1
C4

- c) Illustrate:

- i) Rania Enterprise's account

[5 marks]

- ii) Short Workings Recoverable account

[5 marks]

SOALAN 2

Rania Enterprise, yang telah mempatenkan kotak keselamatan yang dipanggil SAFE, memberikan lesen kepada Maju Sdn Bhd untuk mengeluarkan dan menjual SAFE selama lima (5 tahun) mengikut syarat-syarat berikut:

- (a) *Maju Sdn Bhd perlu membayar royalti sebanyak RM0.02 untuk setiap SAFE yang dijual dengan bayaran minimum sebanyak RM1,600 setahun. Pengiraan dibuat setiap tahun pada 31 Disember dan bayarannya akan dibuat pada 31 Januari tahun berikutnya.*
- (b) *Jika bagi mana-mana tahun pengiraan royalti adalah kurang daripada RM1,600, Maju Sdn Bhd boleh menebus balik pengurangan keluaran tersebut pada setiap tahun di mana terdapatnya lebih royalti sehingga tahun 2017.*

Bilangan jualan SAFE adalah seperti berikut:

<i>Tahun</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>
<i>Unit dijual</i>	<i>50,000</i>	<i>70,000</i>	<i>82,000</i>	<i>98,000</i>	<i>102,000</i>

Anda dikehendaki untuk:

- CLO1
C1
- a) i) *Definisikan maksud kurang keluaran.* [2 markah]
- iii) *Nyatakan TIGA (3) bentuk utama royalti* [3 markah]
- CLO1
C3
- b) *Tunjukkan jadual pengiraan royalti.* [10 markah]
- c) *Ilustrasikan:*
- CLO1
C4
- i) *Akaun Rania Enterprise* [5 markah]
- ii) *Akaun Kurang Keluaran Dipulihkan* [5 markah]

QUESTION 3

Given below are the information taken from the books of Sehati Sejiwa Sports Club for the year ended 31 December 2017:

Balance as at 1 January 2017:

Cash at bank	RM 200
Snack bar stocks	RM 800
Club house buildings	RM 12,500

During the year to 31 December 2017, the club received and paid the following amounts:

<u>Receipts</u>		<u>Payments</u>	
Subscriptions 2016	3,500	Rent and rates	1,500
Subscriptions 2017	380	Extension to club house	8,000
Snack bar sales	6,000	Snack bar purchases	3,750
Visitors' fees	650	Secretarial expenses	240
Loan from bank	5,500	Interest on loan	260
Competition fees	820	Snack bar expenses	600
		Games equipment	2,000

Notes:

- i. The snack bar stock on 31 December 2017 was RM900.
- ii. The games equipment are depreciated 20% on cost. The equipment had been purchased on 1 May 2017.

You are required to:

CLO3
C1

- a) i) Define non-profit organization.

[2 marks]

- ii) State **THREE (3)** characteristics of non-profit organization.

[3 marks]

CLO3
C2

- b) Calculate Snack Bar's net profit of Sehati Sejiwa Sports Club for the year ended 31 December 2017.

[10 marks]

CLO3
C3

- c) Record the above information into Income and Expenditure account for the year ended 31 December 2017.

[10 marks]

SOALAN 3

Maklumat di bawah adalah diambil dari buku Kelab Sukan Sehati Sejiwa untuk tahun berakhir 31 Disember 2017

Baki pada 1 Januari 2017

Tunai di bank RM 200

Stok bar snek RM 800

Premis kelab RM 12,500

Sepanjang tahun hingga 31 Disember 2017, kelab menerima dan membayar jumlah berikut:

<u>Penerimaan</u>		<u>Pembayaran</u>	
<i>Yuran 2016</i>	<i>3,500</i>	<i>Sewa dan kadarbayaran</i>	<i>1,500</i>
<i>Yuran 2017</i>	<i>380</i>	<i>Tambahan kepada Rumah Kelab</i>	<i>8,000</i>
<i>Pendapatan Bar Snek</i>	<i>6,000</i>	<i>Belian Bar Snek</i>	<i>3,750</i>
<i>Yuran pelawat</i>	<i>650</i>	<i>Yuran setiausaha</i>	<i>240</i>
<i>Pinjaman dari bank</i>	<i>5,500</i>	<i>Faedah atas pinjaman</i>	<i>260</i>
<i>Yuran pertandingan</i>	<i>820</i>	<i>Perbelanjaan bar snek</i>	<i>600</i>
		<i>Peralatan sukan</i>	<i>2,000</i>

Nota:

i. Stok bar snek pada 31 Disember 2017 adalah RM900.

ii. Peralatan permainan disusutnilai sebanyak 20% atas kos. Peralatan tersebut telah dibeli pada 1 Mei 2017.

Anda dikehendaki untuk:

- | | | |
|------------|---|--------------------|
| CLO3
C1 | a) <i>i) Definisikan organisasi bukan keuntungan.</i> | <i>[2 markah]</i> |
| | ii) <i>Nyatakan ciri-ciri organisasi bukan keuntungan.</i> | <i>[3 markah]</i> |
| CLO3
C2 | b) <i>Kira keuntungan bersih jualan makanan dan minuman Kelab Sukan Sehati Sejiwa bagi tahun berakhir 31 Disember 2017.</i> | <i>[10 markah]</i> |
| CLO3
C3 | c) <i>Rekodkan maklumat di atas ke dalam akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 31 Disember 2017.</i> | <i>[10 markah]</i> |

QUESTION 4

BMV Sdn Bhd has been involved in producing and selling special wardrobes for several years. The following figures are quoted after a year of operation as at 30 June 2018:

	RM		RM
Purchase raw materials	230,000	Direct expenses	13,000
Machinery at cost price	80,000	Insurance	4,000
Electricity bill	45,000	Administrative expenses	65,500
Overhead expenses	23,000	Carriage inwards: raw materials	1,520
Indirect materials	19,000	Salaries	75,000
Rental: special equipment	45,000	Carriage outwards	15,440
Direct labour	65,000	Selling expenses	72,500
Ending balance as at 30 June 2017:		Ending balance as at 30 June 2018:	
Raw material	90,000	Raw material	10,000
Work in progress	98,000	Work in progress	20,000
Finished goods	-	Finished goods	20,000

Additional information:

1. It is a company policy to depreciate its asset at a rate of 10% per annum
2. Electricity bill, salary and insurance should be apportioned at ratio of 1:3 for office and factory
3. Until 30 June 2018, BMV Sdn Bhd is able to sale their product at a total value of RM980,000.
4. Current market value for the product is RM2500 per unit and 300 units has been produced.

You are required to:

- | | | |
|------------|---|------------|
| CLO1
C1 | a) i) Define prime cost | [2 marks] |
| CLO1
C1 | ii) List THREE (3) examples of prime cost | [3 marks] |
| CLO1
C2 | b) Calculate total prime cost for BMV Sdn Bhd | [5 marks] |
| CLO1
C3 | c) Demonstrate:

i) Manufacturing Account for the year ended 30 June 2018 | [5 marks] |
| | ii) Statement of Comprehensive Income for the year ended 30 June 2018 | [10 marks] |

SOALAN 4

BMV Sdn Bhd telah terlibat dalam membuat dan menjual almari khas selama beberapa tahun. Angka-angka berikut dipetik selepas setahun beroperasi seperti pada 30 Jun 2018:

	RM		RM
<i>Belian bahan mentah</i>	<i>230,000</i>	<i>Belanja langsung</i>	<i>13,000</i>
<i>Mesin pada harga kos</i>	<i>80,000</i>	<i>Insuran</i>	<i>4,000</i>
<i>Bil elektrik</i>	<i>45,000</i>	<i>Belanja pentadbiran</i>	<i>65,500</i>
<i>Belanja overhead</i>	<i>23,000</i>	<i>Angkutan masuk: bahan mentah</i>	<i>1,520</i>
<i>Bahan mentah tidak langsung</i>	<i>19,000</i>	<i>Gaji</i>	<i>75,000</i>
<i>Sewa: peralatan khas</i>	<i>45,000</i>	<i>Angkutan keluar</i>	<i>15,440</i>
<i>Buruh langsung</i>	<i>65,000</i>	<i>Belanja jualan</i>	<i>72,500</i>
<i>Baki akhir pada 30 Jun 2017:</i>		<i>Baki akhir pada 30 Jun 2018 :</i>	
<i>Bahan mentah</i>	<i>90,000</i>	<i>Bahan mentah</i>	<i>10,000</i>
<i>Kerja dalam proses</i>	<i>98,000</i>	<i>Kerja dalam proses</i>	<i>20,000</i>
<i>Barang siap</i>	<i>-</i>	<i>Barang siap</i>	<i>20,000</i>

Maklumat tambahan:

- 1. Ia merupakan dasar syarikat untuk menyusut nilai aset pada kadar 10% setiap tahun.*
- 2. Bil elektrik, gaji dan insuran hendaklah dibahagikan kepada nisbah 1:3 untuk pejabat dan kilang.*
- 3. Sehingga 30 Jun 2018, BMV Sdn Bhd mampu menjual produk mereka dengan nilai keseluruhan berjumlah RM980,000.*
- 4. Nilai pasaran semasa bagi produk tersebut adalah RM2,500 se unit dan 300 unit telah dihasilkan.*

Anda dikehendaki untuk:

CLO1
C1

a) i) *Takrifkan kos prima*

[2 markah]

CLO1
C1

ii) *Senaraikan TIGA (3) contoh kos prima*

[3 markah]

CLO1
C2

b) *Kirakan jumlah kos prima bagi BMV Sdn Bhd*

[5 markah]

CLO1
C3

c) *Demonstrasikan:*

i) *Akaun Pembuatan untuk tahun berakhir pada 30 Jun 2018*

[5 markah]

ii) *Penyata Pendapatan Komprehensif untuk tahun berakhir pada 30 Jun 2018*

[10 markah]

SOALAN TAMAT

