

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPA1013 : FUNDAMENTALS OF ACCOUNTING

TARIKH : 25 OKTOBER 2017

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LAPAN BELAS (18)** 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)

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CLO1
C1

15. Select one statement that is true.
Pilih satu kenyataan yang betul.

- A. Bad debts are an example of a prepaid expenses
Hutang lapuk merupakan contoh belanja terdahulu
- B. Prepaid expenses will be put under current assets in the Statement of Financial Position
Belanja terdahulu akan diletakkan di bawah aset semasa di dalam Penyata Kedudukan Kewangan
- C. Prepaid expenses decrease the profit in the Statement of Comprehensive Income
Belanja terdahulu mengurangkan untung di dalam Penyata Pendapatan Komprehensif
- D. Prepaid expenses are current liabilities
Belanja terdahulu adalah liabiliti semasa

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 struktur. Jawab SEMUA soalan

QUESTION 1

- a) Mr Imran is the owner of a business selling computer accessories. His account on January 1, 2016 showed balances as followed:

Cash at Bank	RM10,000
Cash in Hand	RM5,000
Inventory	RM25,000

The following transactions occurred during January 2016:

Jan 3	Purchased furnitures worth RM1,200 and paid by cheque
9	Paid cash RM300 for utility expenses
10	Received cheque RM3,000 from Idaman Enterprise due to the selling of computer accessories
13	Bought computer accessories worth RM1,350 by cheque
21	Mr. Imran contributed his personal cash RM500 for business use
23	Mr Imran withdrew business cash at bank for office use RM1,000
25	Paid Malini Sdn. Bhd. RM530 by cheque after cash discount RM40
26	Received cash RM340 from Man Sdn. Bhd. after allowing him cash discount of RM50

CLO2
C2

You are required to express the above transactions in a Three Column Cash Book.

[15 marks]

- b) Aufa Khaliesha decided to start a business focusing to sell plastic products on 1st April 2016. During the month, her business had the following transactions:

2016	
April	
1	Aufa Khaliesha deposited RM10,000 into business bank account as capital
1	Brought in a lorry RM60,000 into the business as capital
4	Bought a machine worth RM40,000 on credit from Mellinium Sdn. Bhd.
5	Withdrew RM1,000 from business bank account for office use
7	Issued a cheque RM1,000 for office rent
10	Bought goods worth RM15,000 by credit from Aiman Enterprise
15	Aufa Khaliesha took out some plastic products valued RM500 for her personal use
21	Sold goods to Ayyub on credit RM4,000. Trade discount 5%
24	Ayyub returned damaged goods RM400

You are required to record all the above transactions into ledgers and balance off the ledgers account.

[15 marks]

CLO2
C3

SOALAN 1

- a) Encik Imran adalah pemilik perniagaan menjual peralatan komputer. Akaunnya pada 1 Januari 2016 telah menunjukkan baki-baki seperti berikut:

Tunai di bank	RM10,000
Tunai di tangan	RM5,000
Inventori	RM25,000

Urusniaga berikut telah berlaku pada sepanjang bulan Januari 2016:

Jan 3	Membeli perabot bernilai RM1,200 dan membayar menggunakan cek
9	Membayar perbelanjaan utiliti RM300 secara tunai
10	Menerima cek RM3,000 daripada Idaman Enterprise daripada jualan peralatan computer
13	Membeli aksesori komputer RM1,350 menggunakan cek
21	Encik Imran menyumbangkan tunai peribadinya RM500 untuk kegunaan perniagaan
23	Encik Imran mengeluarkan tunai dari akaun bank perniagaan untuk kegunaan pejabat RM1,000
25	Membayar Malini Sdn. Bhd. RM530 dengan cek selepas diskaun tunai sebanyak RM40
26	Menerima tunai RM340 daripada Man Sdn. Bhd. setelah membenarkan diskaun tunai sebanyak RM50

CLO2
C2

Anda dikehendaki menggambarkan semua urusniaga di atas ke dalam Buku Tunai Tiga Lajur

[15 markah]

- b) Aufa Khaliesha bercadang untuk memulakan perniagaan khusus bagi menjual barangan plastik pada 1 April 2016. Sepanjang bulan tersebut perniagaannya mempunyai urusanniaga-urusanniaga berikut:

2016	
April 1	Aufa Khaliesha memasukkan RM10,000 ke dalam akaun bank perniagaan sebagai modal.
1	Membawa masuk lori RM60,000 ke dalam perniagaan sebagai modal
4	Membeli mesin bernilai RM40,000 secara kredit dari Mellinium Sdn. Bhd.
5	Mengeluarkan RM1,000 akaun bank perniagaan untuk kegunaan pejabat
7	Membayar sewa bangunan RM1,000 dengan mengeluarkan cek
10	Membeli barang niaga bernilai RM15,000 secara kredit dari Aiman Enterprise
15	Aufa Khaliesha mengambil barangan plastik RM500 untuk kegunaan peribadi
21	Jualan barang niaga kepada Ayyub secara kredit RM4,000. Diskaun niaga 5%
24	Ayyub memulangkan barangan rosak RM400

CLO2
C3

Anda dikehendaki merekod semua transaksi kedalam lebar dan mengimbangkan setiap akaun.

[15 markah]

QUESTION 2

- a) Derang Enterprise is a retail shop business owned by Madam Sarah. Following are the lists of her accounts balance as at 31 December 2016.

Account	RM
Inventories (1 January 2016)	2,000
Wages	1,000
Accounts receivables	500
Sales	47,000
Return outwards	1,700
Purchases	25,000
Return inwards	2,000
Discount allowed	500
Accounts payables	2,000
Office furniture	6,000
Carriage outwards	300
Commission revenue	4,000
Commission to salesmen	2,000
Delivery van	22,500
Capital	7,000
Drawings	200
Cash in hand	7,300
Cash at bank	15,600
Loan from Bank Islam	27,900
Loan to marketing staff	700
Inventories (31 December 2016)	5,000
Investment	4,000

CLO2
C1

You are required to show the Trial Balance of Derang Enterprise as at 31 December 2016.

[22 marks]

CLO2
C2

- b) Identify **THREE (3)** purposes of preparing Trial Balance.

[3 marks]
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SOALAN 2

- a) Derang Enterprise adalah sebuah kedai runcit yang dimiliki oleh Puan Sarah. Berikut adalah senarai baki-baki akaun seperti pada 31 Disember 2016.

<i>Akaun</i>	<i>RM</i>
<i>Inventori (1 Januari 2016)</i>	<i>2,000</i>
<i>Upah</i>	<i>1,000</i>
<i>Akaun belum terima</i>	<i>500</i>
<i>Jualan</i>	<i>47,000</i>
<i>Pulangan Keluar</i>	<i>1,700</i>
<i>Belian</i>	<i>25,000</i>
<i>Pulangan masuk</i>	<i>2,000</i>
<i>Diskaun dibenarkan</i>	<i>500</i>
<i>Akaun belum bayar</i>	<i>2,000</i>
<i>Perabot pejabat</i>	<i>6,000</i>
<i>Angkutan keluar</i>	<i>300</i>
<i>Komisyen diterima</i>	<i>4,000</i>
<i>Komisyen kepada jurujual</i>	<i>2,000</i>
<i>Van penghantaran</i>	<i>22,500</i>
<i>Modal</i>	<i>7,000</i>
<i>Ambilan</i>	<i>200</i>
<i>Tunai di tangan</i>	<i>7,300</i>
<i>Tunai di bank</i>	<i>15,600</i>
<i>Pinjaman dari Bank Islam</i>	<i>27,900</i>
<i>Pinjaman kepada pekerja pemasaran</i>	<i>700</i>
<i>Inventori (31 Disember 2016)</i>	<i>5,000</i>
<i>Pelaburan</i>	<i>4,000</i>

CLO2
C1

Anda dikehendaki untuk menunjukkan Imbangan Duga bagi Derang Enterprise pada 31 Disember 2016.

[22 markah]

CLO2
C2

- b) Kenalpasti TIGA (3) tujuan penyediaan Imbangan Duga..

[3 markah]
SULIT

QUESTION 3

Jati Teguh Trading is a furniture business. The Trial Balance at 30 June 2017 of the business shows as followed:

Account	RM	RM
	Debit	Credit
Return inwards	500	
Return outwards		2,000
Drawings	1,970	
Insurance	1,860	
Bad debts	250	
Carriage inwards	760	
Carriage outwards	500	
Commission		11,910
Motor expenses	13,000	
Advertisement	3,410	
Salaries	14,000	
Premises	150,300	
Utilities expenses	9,780	
Accounts payable		5,615
Accounts receivable	7,200	
Cash in hand	11,000	
Cash at bank	15,595	
Rent		7,150
Inventories (1/7/2016)	8,400	
Sales		155,250
Purchases	75,700	
Motor vehicle	40,000	
Accumulated depreciation: Motor vehicle		5,000
Capital		167,000
Allowance for doubtful debts		300
Total	<u>354,225</u>	<u>354,225</u>

Additional informations:

- i. Closing inventories as at 30 June 2017 worth RM7,210.
- ii. Insurance amounting RM155 has been paid in advance.
- iii. RM550 rent received in advanced.
- iv. Vehicle need to be depreciated at 15% per annum by straight line method.
- v. Allowance for doubtful debts was adjusted at 5% of accounts receivable.

You are required to:

CLO3
C2

- a) Compute net profit or net loss by preparing Statement of Comprehensive Income for the year ended 30 June 2017.

[15 marks]

CLO3
C3

- b) Illustrate the Statement of Financial Position as at 30 June 2017.

[15 marks]

SOALAN 3

Jati Teguh Trading adalah sebuah perniagaan perabot. Imbangan Duga syarikat pada 30 Jun 2017 adalah seperti berikut:

<i>Akaun</i>	<i>RM</i>	<i>RM</i>
	<i>Debit</i>	<i>Kredit</i>
<i>Pulangan masuk</i>	500	
<i>Pulangan keluar</i>		2,000
<i>Ambilan</i>	1,970	
<i>Insurans</i>	1,860	
<i>Hutang lapuk</i>	250	
<i>Angkutan masuk</i>	760	
<i>Angkutan keluar</i>	500	
<i>Komisen</i>		11,910
<i>Belanja motor</i>	13,000	
<i>Pengiklanan</i>	3,410	
<i>Gaji</i>	14,000	
<i>Premis</i>	150,300	
<i>Perbelanjaan utiliti</i>	9,780	
<i>Akaun belum bayar</i>		5,615
<i>Akaun belum terima</i>	7,200	
<i>Tunai di bank</i>	11,000	
<i>Tunai di bank</i>	15,595	
<i>Sewa</i>		7,150
<i>Inventori (1/7/2016)</i>	8,400	
<i>Jualan</i>		155,250
<i>Belian</i>	75,700	
<i>Kenderaan bermotor</i>	40,000	
<i>Susut nilai terkumpul: Kenderaan bermotor</i>		5,000
<i>Modal</i>		167,000
<i>Peruntukan hutang ragu</i>		300
<i>Jumlah</i>	<u>354,225</u>	<u>354,225</u>

Maklumat tambahan:

- i. Inventori akhir seperti pada 30 Jun 2017 bernilai RM7,210
- ii. Insurans berjumlah RM155 telah dibayar terdahulu
- iii. RM550 sewa diterima terdahulu
- iv. Kenderaan disusutnilai pada kadar 15% setahun menggunakan kaedah garis lurus.
- v. Peruntukan hutang ragu diselaraskan pada kadar 5% ke atas baki akaun belum terima

Anda dikehendaki untuk:CLO3
C2

- a. Hitung untung bersih atau rugi bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2017.

[15 markah]

CLO3
C3

- b. Mengilustrasikan Penyata Kedudukan Kewangan seperti pada 30 Jun 2017.

[15 markah]

SOALAN TAMAT