

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPA2013 : FINANCIAL ACCOUNTING 1

TARIKH : 22 OKTOBER 2017

MASA : 11.15 PAGI – 1.15 PETANG (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** 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

The following information was extracted from the books of Fattah Logistic Sdn. Bhd as at 31st December 2015.

	RM
Motor Vehicle (at cost)	500,000
Provision for depreciation	385,000

The following transactions occurred during the financial year 2016:

31 st January	Bought a new van at cost price RM95,600 from ISUZU Sdn. Bhd. with a cash deposit of RM15,600 and the remaining balance will be paid through hire purchase agreement.
1 st June	A lorry which was bought on 1 st January 2013 at cost price RM60,000 was disposed off by trading in with a new lorry. The cost of the new lorry was RM115,000. The exchanged value for old lorry was RM35,000. A remaining payment was made by cheque.
1 st December	Sold a lorry which was bought on 30 th November 2013 with sales proceed of RM58,000. The cost of the lorry was RM80,500.

The company uses the straight line method on monthly basis at a rate of 10% per annum.

Round up the answer to the nearest figure.

For the year ended 31st December 2016, you are required to:

- CLO1
C1 (a) Prepare Motor Vehicle Account [10 marks]
- CLO1
C3 (b) Calculate the depreciation for the motor vehicle and prepare Accumulated Depreciation Account. [10 marks]
- CLO1
C2 (c) Prepare Disposal Account [5 mark]

SOALAN 1

Berikut adalah maklumat yang dipetik daripada buku Fattah Logistic Sdn. Bhd. pada 31 Disember 2015.

	RM
Kenderaan (at cost)	500,000
Peruntukan susut nilai	385,000

Berikut adalah transaksi yang berlaku di sepanjang tahun kewangan 2016:

31hb Januari	Beli sebuah van baharu pada harga kos RM95,600 daripada ISUZU Sdn. Bhd. dengan bayaran deposit sebanyak RM15,600 secara tunai manakala bakinya akan dijelaskan melalui perjanjian sewa beli.
1 ^{hb} Jun	Sebuah lori baharu dibeli dengan cara melupuskan sebuah lori lama yang dibeli pada 1 Januari 2013 pada harga kos RM60,000. Kos lori baharu adalah RM115,000. Nilai tukaran lori lama adalah sebanyak RM35,000. Baki bayaran dibuat menggunakan cek.
1hb Disember	Jual sebuah lori yang dibeli pada 30 November 2013 dengan harga jualan RM58,000. Harga kos lori tersebut adalah RM80,500.

Syarikat ini menggunakan kaedah garis lurus mengikut milikan bulan ke bulan pada kadar 10% setahun.

Bulatkan jawapan kepada nombor yang terdekat.

Bagi tahun kewangan berakhir 31 Disember 2016, anda dikehendaki untuk:

- | | | |
|------------|---|--------------------|
| CLO1
C1 | (a) <i>Sediakan Akaun Kenderaan</i> | <i>[10 markah]</i> |
| CLO1
C3 | (b) <i>Kirakan susutnilai dan sediakan Akaun Peruntukan Susutnilai.</i> | <i>[10 markah]</i> |
| CLO1
C2 | (c) <i>Sediakan Akaun Pelupusan</i> | <i>[5 markah]</i> |

QUESTION 2

The following is a summary from the Cash Book of Nathan Sdn Bhd for January 2016.

Date	Particular	Cheque No	Bank	Date	Particular	Cheque No	Bank
	Balance b/d		1,478		Payment	10003	16,493
	Receipts	10110	59		Payment	10113	114
	Receipts	25102	158		Payment	10114	284
	Receipts	23456	15,373		Balance c/d		658
	Lodgement	10115	481				
			17,549				17,549

Date	Particular	Debit	Credit	Balance
	Opening balance			1,478
	Cheque No. 23456		15,373	16,851
	Cheque No. 25102		158	17,009
	Cheque No. 10110	59		16,950
	Cheque No. 10003	16,493		457
	Cheque No. 25102	158		299
	Bank charges	45		254

After further investigation, it was found that:

- i. A cheque drawn (10110) for RM 59 has been entered in error in the Cash Book as a receipt.
- ii. A cheque (25102) for RM 158 deposited has been dishonoured by the bank but it has not been written back in the Cash Book

You are required to prepare:

- CLO1 C3 (a) Adjusted Cash Book [10 marks]
- CLO1 C2 (b) Bank Reconciliation Statement as at 31 January 2016 [10 marks]
- CLO1 C1 (c) List FIVE (5) reasons for the differences in the balances of bank statement and cash book. [5 marks]

SOALAN 2

Berikut merupakan ringkasan Buku Tunai Nathan Sdn Bhd pada bulan Januari 2016.

Tarikh	Perkara	No. Cek	Bank	Tarikh	Perkara	No. Cek	Bank
	Baki b/d		1,478		Pembayaran	10003	16,493
	Penerimaan	10110	59		Pembayaran	10113	114
	Penerimaan	25102	158		Pembayaran	10114	284
	Penerimaan	23456	15,373		Baki c/d		658
	Lodgement	10115	481				
			17,549				17,549

Date	Particular	Debit	Credit	Balance
	Opening balance			1,478
	Cheque No. 23456		15,373	16,851
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	Cheque No. 25102	158		299
	Bank charges	45		254

Selepas pemeriksaan dibuat, terdapat beberapa transaksi dikenalpasti:

- i. *Cek yang telah dikeluarkan (10110) berjumlah RM 59 telah tersalah catat di Buku Tunai sebagai penerimaan.*
- ii. *Cek (25102) berjumlah RM 158 yang telah didepositkan tidak diterima oleh bank tetapi tiada catatan dibuat dalam Buku Tunai.*

Anda dikehendaki menyediakan:

CLO1
C3

- (a) *Buku Tunai terselaras* [10 markah]

CLO1
C2

- (b) *Sediakan Penyata Penyesuaian Bank pada 31 Januari 2016* [10 markah]

CLO1
C1

- (c) *Senaraikan LIMA (5) sebab perbezaan di antara penyata bank dan buku tunai.* [5 markah]

QUESTION 3

Instatopia Company has the following inventory, purchases and sales data for the month of April 2016.

Inventories : April 1 200 units @RM4.00

Purchases : 10 500 units @RM4.50

 20 400 units @RM4.75

 30 300 units @RM5.00

Sales: 15 500 units

 25 400 units

The physical inventory count on April 30 shows 500 units of inventory in hand.

You are required to:

CLO2
C1

- (a) Identify the cost of inventory in hand as at 30 April and the cost of goods sold for April under the first-in first-out (FIFO) method. The company used perpetual inventory system. [10 marks]

CLO2
C2

- (b) Prepare the cost of inventory in hand as at 30 April and the cost of goods sold for April under the moving average cost (AVCO) method. The company used perpetual inventory system. [10 marks]

CLO2
C3

- (c) Demonstrate **THREE (3)** advantages of the perpetual inventory system [5 marks]

SOALAN 3

Data berikut menunjukkan belian dan jualan inventori Syarikat Instatopia pada bulan April 2016.

Inventori : 1 April 200 unit @RM4.00

Belian : 10 500 unit @RM4.50

20 400 unit @RM4.75

30 300 unit @RM5.00

Jualan: 15 500 unit

25 400 unit

Pengiraan inventori fizikal pada 30 April menunjukkan baki di tangan sebanyak 500 unit.

Anda dikehendaki untuk:

CLO 2
C1

- (a) Kenalpasti kos inventori di tangan (inventori akhir) pada 30 April dan kos barang dijual bagi bulan April menggunakan Kaedah Masuk Dulu Keluar Dulu (MDKD). Syarikat menggunakan sistem inventori berterusan.

[10 markah]

CLO 2
C2

- (b) Sediakan kos inventori di tangan (inventori akhir) pada 30 April dan kos barang dijual bagi bulan April menggunakan Kaedah Kos Purata (KP). Syarikat menggunakan sistem inventori berterusan.

[10 markah]

CLO 2
C3

- (c) Tunjukkan **TIGA (3)** kelebihan sistem inventori berterusan [5 markah]

QUESTION 4CLO3
C1

- (a) List **FIVE (5)** types of intangible errors. [5 marks]
- (b) The trial balance which was prepared for Fareed Trading as at 31 August 2016 had shown that the debit balance exceeds the credit balance by RM7,925. The amount was then recorded into Suspense Account. Net profit before correction of errors was RM5,700.

As soon as the business ledger was checked, the following errors had been detected :

- i. Credit sales to Mr. Fauzi valuing RM3,700 had been recorded in Debtor Account only
- ii. Purchase return amounting RM590 to Akif Enterprise was debited to Arif Enterprise. The correct entry was recorded in Purchase Return Account.
- iii. Cash purchase RM2,000 had been debited into the Purchase Account and Cash Account.
- iv. Payment of shop rental amounting RM1,150 was wrongly debited to Rental Account as RM1,105 but correctly credited to Cash Account.
- v. Travelling expenses RM580 had been recorded as RM850 in Travelling Account. The correct amount was recorded in Cash Account.

CLO3
C2

You are required to show journal entries to correct the errors above. (narrative is not needed) [10 marks]

CLO3
C3

- (c) Based on your answer (b), prepare Suspense Account and Statement of Comprehensive Income to show adjusted net profit for the month ended 31 August 2016. [10 marks]

SOALAN 4CLO3
C1

(a) Senaraikan **LIMA** (5) jenis kesilapan tidak ketara. [5 markah]

(b) Imbangan duga yang disediakan untuk Fareed Trading pada 31 Ogos 2016 menunjukkan baki debit lebih daripada baki kredit sebanyak RM7,925. Amaun tersebut kemudiannya direkodkan ke dalam Akaun Tergantung. Untung bersih sebelum pembetulan kesilapan dibuat adalah sebanyak RM5,700.

Sebaik sahaja lejar perniagaan tersebut disemak, kesilapan-kesilapan yang berikut telah dikesan :

- i. Jualan kredit kepada Mr. Fauzi bernilai RM3,700 hanya direkodkan dalam Akaun Penghutang sahaja.
- ii. Pulangan belian sebanyak RM590 kepada Akif Enterprise telah didebitkan dalam Arif Enterprise. Amaun yang betul direkodkan dalam Akaun Pulangan Belian.
- iii. Belian tunai RM2,000 telah didebitkan dalam Akaun Belian dan Akaun Tunai.
- iv. Bayaran sewa kedai bernilai RM1,150 telah tersalah debit dalam Akaun Sewa sebagai RM1,105 tetapi direkod dengan betul dalam Akaun Tunai.
- v. Belanja perjalanan RM580 telah direkodkan sebagai RM850 dalam Akaun Belanja Perjalanan. Amaun yang betul telah direkodkan dalam Akaun Tunai.

CLO3
C2

Anda dikehendaki untuk tunjukkan catatan jurnal untuk membetulkan kesilapan di atas. (penerangan tidak diperlukan) [10 markah]

CLO3
C3

(c) Berdasarkan jawapan anda di (b) Sediakan Akaun Tergantung dan Penyata Pendapatan Komprehensif untuk menunjukkan pelarasan untung bersih bagi bulan berakhir 31 Ogos 2016.

[10 markah]

SOALAN TAMAT