

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPA5013 : FINANCIAL ACCOUNTING 3

TARIKH : 25 OKTOBER 2017

MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** 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) Briefly explain the following terms:

- i) Bonus shares [2.5 marks]
- ii) Right issues [2.5 marks]

b) Energy Sdn Bhd was recorded with an authorized capital of 200,000 7% preference shares of RM1.00 each and 1,000,000 ordinary shares of RM2.00 each. On 30 October 2016, Board of Directors decided to offer and issue 250,000 ordinary shares of RM2.00 each at the price of RM2.30. The payment for the issuance of shares were as follows:

On application	RM 0.60
On allotment	RM 0.70 (including premium)
On 1 st call	RM 0.70
On 2 nd call	RM 0.30

On the last day of application, 400,000 shares application were received and Board of Directors decided to reject 100,000 unsuccessful shares and the money will be refunded. The surplus money on application will be transferred to the allotment account.

All monies were duly collected upon application except for a shareholder name Ammar with 10,000 shares has paid the 2nd call during the 1st call, and another shareholder name Amyra who has 3,000 shares failed to pay the 2nd call money.

CLO2
C2

You are required to prepare the journal entries to record all the transactions. [10 marks]

CLO2
C3

- c) A resolution was passed and the shares belongs to Amyra were forfeited. On 1 December 2016 the 3,000 forfeited shares were reissued as fully paid to Bahrain at RM0.90 each.

You are required to prepare:

- i) Journal entries to record the forfeiture and the reissue of shares

[5 marks]

- ii) Statement of Financial Position as at 31 December 2016 after the reissuance of shares.

[5 marks]

SOALAN 1

CLO2
C1

- a) Terangkan dengan ringkas terma-terma di bawah:

- i) Saham bonus

[2.5 markah]

- ii) Saham hak

[2.5 markah]

- b) *Energy Sdn Bhd* merekodkan modal dibenarkan sebanyak 200,000 unit 7% saham keutamaan pada RM1.00 seunit dan 1,000,000 unit saham biasa pada RM2.00 seunit. Pada 30 Oktober 2016, Lembaga Pengarah telah memutuskan untuk menerbitkan 250,000 unit saham biasa pada harga RM2.30 seunit. Pembayaran penerbitan saham tersebut adalah seperti terma di bawah:

Semasa permohonan	RM 0.60
Semasa perumpukan	RM 0.70 (termasuk premium)
Panggilan pertama	RM 0.70
Panggilan kedua	RM 0.30

Pada hari terakhir permohonan, permohonan sebanyak 400,000 unit saham biasa telah diterima dan Lembaga Pengarah memutuskan untuk memulangkan 100,000 unit saham yang tidak berjaya dan wang tersebut dikembalikan. Wang lebihan atas permohonan akan dipindahkan ke akaun perumpukan.

Semua wang telah diterima semasa permohonan kecuali pemegang saham bernama Ammar yang mempunyai 10,000 unit saham telah membuat bayaran panggilan kedua semasa membuat pembayaran bagi panggilan pertama, manakala seorang lagi pemegang saham

bernama Amyra yang mempunyai 3,000 unit saham gagal membuat bayaran bagi panggilan kedua.

CLO2
C2

Anda dikehendaki untuk menyediakan catatan jurnal untuk merekodkan semua transaksi.

[10 markah]

CLO2
C3

- c) Satu resolusi telah diluluskan dan saham yang dimiliki oleh Amyra telah dihapuskan. Pada 1 Disember 2016, 3,000 unit saham yang dihapuskan telah diterbitkan semula dan dibayar penuh kepada Bahrain dengan harga RM0.90 seunit.*

Anda dikehendaki untuk menyediakan :

- i) Catatan jurnal untuk merekod rampasan dan terbitan semula saham. [5 markah]*

- ii) Penyata Kedudukan Kewangan pada 31 Disember 2016 selepas terbitan semula saham [5 markah]*

QUESTION 2

CLO1
C1

- a) Define investment and list down
- TWO (2)**
- types of investment. [5 marks]

CLO1
C2

- b) From the following transactions, you are required to set up an Investment Account for 9% Debenture from Summer Berhad for the year ended 31 December 2016.

Date	Transactions
1 March	Purchased RM60,000 9% Debenture at 92 cum div. Brokerage charges amounted to RM3,000. Interest is payable on 30 April, 31 August and 31 December.
30 April	Received interest from Summer Berhad.
1 July	Sold RM24,000 9% Debenture at 102 cum div. Brokerage charges amounted to RM800.
31 August	Received interest from Summer Berhad.
1 October	Additional purchased RM18,000 9% Debenture at 86 ex div.
31 December	Received interest from Summer Berhad

[10 marks]

CLO1
C3

- c) From the transactions below, you are required to prepare an Investment Account for Ordinary Shares from Winter Berhad for the year ended 31 December 2016.

Date	Transactions
1 April	Purchased 30,000 units of ordinary shares at RM52,000. The nominal value of the ordinary share is RM1.50 per unit.
30 June	Winter Berhad made a right issue of one share for every three shares held at RM1.20 per unit.
1 July	Purchased 40% of the right issues and sold the remaining at RM1.00 per unit.
30 September	Sold 8,000 unit of ordinary share at RM2.00 per unit.
31 December	Received dividend of 10% from Winter Berhad.

[10 marks]

SOALAN 2

CLO1
C1

a) Definisikan pelaburan dan nyatakan DUA (2) jenis pelaburan. [5 markah]

CLO1
C2

b) Daripada maklumat berikut, anda dikehendaki untuk menyediakan Akaun Pelaburan bagi 9% Debentur dari Summer Berhad untuk tahun berakhir 31 Disember 2016.

Tarikh	Urusniaga
1 Mac	Membeli RM60,000 9% Debentur pada 92 cum div. Yuran broker adalah RM3,000. Faedah akan dibayar setiap 30 April, 31 Ogos dan 31 Disember.
30 April	Menerima faedah dari Summer Berhad
1 Julai	Menjual RM24,000 9% Debentur pada 102 cum div. Yuran broker adalah RM800.
31 Ogos	Menerima faedah dari Summer Berhad
1 Oktober	Membeli tambahan RM18,000 9% Debentur pada 86 ex div.
31 Disember	Menerima faedah dari Summer Berhad

[10 markah]

CLO1
C3

c) Daripada maklumat dibawah, anda dikehendaki untuk menyediakan Akaun Pelaburan Saham Biasa dari Winter Berhad untuk tahun berakhir 31 Disember 2016.

Tarikh	Urusniaga
1 April	Membeli 30,000 unit saham biasa pada RM52,000. Nilai nominal saham adalah RM1.50 seunit.
30 Jun	Winter Berhad membuat terbitan saham hak, satu unit saham hak untuk setiap tiga unit pegangan pada nilai RM1.20 seunit.
1 Julai	Membeli 40% saham hak dan jual baki saham hak tersebut pada RM1.00 seunit.
30 September	Menjual 8,000 unit saham biasa pada RM2.00 seunit.
31 Disember	Menerima dividen 10% dari Winter Berhad.

[10 markah]

QUESTION 3

Rose Construction had obtained a tender to build a warehouse for Butterfly Transport Sdn Bhd. The following information relates to the project:

Type	Warehouse
Value	RM 800,000
Start Date	1 January 2016
Completion Date	30 June 2017
Company	Rose Construction
Architects	Jeon & Jean Architecture

The company's accounting period ends on 31 December every year. The following are the expenses incurred during the year ended 31 December 2016:

Expenses	RM
Purchase of raw materials	350,000
Direct labour wages	120,000
Direct expenses	50,000
Equipment rental	38,000

At the end of the accounting period, the value of on-site raw materials is RM 85,000. The customer agreed to pay RM 550,000 which reflected the 80% completion of the project value.

CLO1
C1

- a) Define :
- (i) Contractor [3 marks]
 - (ii) Contractee [2 marks]

CLO1
C2

- b) Calculate :
- (i) Apparent profit [3 marks]
 - (ii) Realized profit [5 marks]
 - (iii) Reserve [2 marks]

CLO1
C3

- c) Prepare Contract Account based on the details given above. [10 marks]

SOALAN 3

Rose Construction telah memperolehi sebutharga bagi pembinaan sebuah gudang untuk Butterfly Transport Sdn Bhd. Berikut adalah maklumat berkaitan projek:

Jenis	Gudang
Nilai	RM 800,000
Tarikh Mula	1 Januari 2016
Takih Siap	30 Jun 2017
Syarikat	Rose Construction
Arkitek	Jeon & Jean Architecture

Tempoh perakaunan berakhir Rose Construction pada 31 Disember setiap tahun. Berikut adalah belanja yang berlaku pada tahun berakhir 31 Disember 2016:

Belanja	RM
Belian bahan mentah	350,000
Upah buruh langsung	120,000
Belanja langsung	50,000
Sewa peralatan	38,000

Pada tempoh perakaunan berakhir, nilai bahan mentah di tapak pembinaan adalah RM 85,000. Butterfly Transport Sdn Bhd bersetuju untuk sebanyak RM 550,000 iaitu 80% daripada nilai kontrak siap.

CLO1
C1

a) Berikan definisi:

(i) Kontraktor

[3 markah]

(ii) Kontraktee

[2 markah]

CLO1
C2

b) Kira :

(i) Untung nyata

[3 markah]

(ii) Untung realis

[5 markah]

(iii) Rizab

[2 markah]

CLO1
C3

c) Sediakan Akaun Kontrak berdasarkan maklumat yang diberi di atas.

[10 markah]

QUESTION 4

CLO1
C1

- a) Describe the two types of commission paid to the consignee.

[5 marks]

- b) Nabil is a consignor at Kuching, Sarawak. He is the sole consignor and consigns wheatgrass juice from his place Kuching to Langkawi, Kedah. Nabil deals with his agent, Zizan at Padang Mat Sirat, Langkawi. In the agreement, Zizan will receive 5% sales commission and 3% del credere on credit sales. Nabil has sent 500 bottles of wheatgrass juice with the cost price at RM15 each and invoice price at RM19.

Below are the expenses incurred by the consignor and consignee for the year ended 31 December 2016:

Consignor expenses: insurance RM170, packaging RM100, and freight expenses RM125.

Consignee expenses: transportation expenses RM155, store rental RM300 and general expenses RM150.

Sales made by consignee: Cash sales – 250 bottles at RM21.50 each
Credit sales – 200 bottles at RM22.50 each

An advance payment of RM2,000 was made to Nabil by Zizan after receiving the wheatgrass juice. Zizan took two bottles for his own use with the cost at RM19.00.

CLO1
C2

You are required to:

- i. Calculate closing stock.

[5 marks]

- ii. Prepare the Consignee account.

[5 marks]

CLO1
C3

- c) Prepare the Consignment Account in Nabil's books.

[10 marks]

SOALAN 4CLO1
C1

- a) Terangkan dua jenis komisyen yang dibayar kepada konsainee. [5 markah]
- b) Nabil adalah seorang konsainor di Kuching, Sarawak. Dia adalah konsainor tunggal yang mengirim jus 'wheatgrass' dari Kuching ke Langkawi, Kedah. Nabil berurusan dengan ejennya, Zizan di Padang Mat Sirat, Langkawi. Dalam perjanjian itu, Zizan akan menerima 5% komisen jualan dan 3% del credere atas jualan kredit. Nabil telah menghantar 500 botol jus 'wheatgrass' dengan harga kos RM15 setiap satu dan harga invois pada RM19.

Berikut adalah perbelanjaan yang dilakukan oleh konsainor dan konsainee bagi tahun berakhir 31 Disember 2016:

Perbelanjaan Konsainor: insuran RM170, pembungkusan RM100, dan pengangkutan RM125.

Perbelanjaan Konsainee: pengangkutan RM155, sewa stor RM300 dan belanja am RM150.

Jualan yang dibuat oleh konsainor: Jualan tunai - 250 botol pada RM21.50 setiap satu
Jualan kredit - 200 botol pada RM22.50 setiap satu

Satu bayaran pendahuluan RM2,000 telah dibuat kepada Nabil oleh Zizan selepas menerima jus 'wheatgrass tersebut'. Zizan telah mengambil dua botol jus untuk kegunaan sendiri dengan kos RM19.00.

CLO1
C2

Anda dikehendaki untuk:

- i. mengira stok akhir [5 markah]
- ii. menyediakan akaun Konsainee [5 markah]

CLO1
C3

- c) Menyediakan Akaun Konsainan dalam buku Nabil. [10 markah]

SOALAN TAMAT