SULIT

KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2023/2024

DPA10183 : BUSINESS ACCOUNTING

TARIKH : 27 MEI 2024
MASA : 11.30 PAGI - 1.30 PETANG (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** 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)** subjective questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi ***EMPAT (4)*** *soalan subjektif. Jawab* ***SEMUA*** *soalan.*

QUESTION 1

CLO1 a) Describe the following type of accounting concept:

a. Historical cost concept
b. Consistency concept
c. Business entity concept
d. Going concern concept
e. Objectivity concept

[10 marks]

CLO1 b) (i) Explain the accounting equation.

[2 marks]

(ii) Elaborate the effects of the business transactions on the accounting equation:

Num	Transaction	Effect				
		Assets	Expenses	Liabilities	Owners' Equity	Revenues
	Example: Paid rent by cash.	-Cash	+Rent			
1	Started a business with cash at bank and cash in hand.					
2	Bought office equipment by cheque.					
3	Received commission					

	by online banking transfer.					
4	Bought inventory by credit from Siti.					
5	Paid Siti by cash.					
6	Sold inventory by credit to Ramu.					

[13 marks]

SOALAN 1

CLO1 *a) Huraikan semua jenis-jenis konsep perakaunan berikut:*

a. Konsep kos sejarah

b. Konsep ketekalan

c. Konsep entiti berasingan

d. Konsep andaian berterusan

e. Konsep objektiviti

[10 markah]

CLO1 *b) (i) Terangkan persamaan perakaunan.*

[2 markah]

(ii) Terangkan kesan-kesan transaksi perniagaan kepada persamaan perakaunan:

Bil	***Transaksi***	***Kesan***				
		Aset	*Belanja*	*Liabiliti*	*Ekuiti Pemilik*	*Belanja*
	Contoh: *Membayar sewa secara tunai.*	*- Tunai*	*+ Sewa*			
1	*Memulakan perniagaan dengan tunai di bank dan tunai di tangan.*					
2	*Membeli peralatan pejabat menggunakan cek.*					
3	*Menerima komisen secara pindahan maya perbankan.*					
4	*Membeli barangniaga secara kredit dari Siti.*					
5	*Membayar Siti secara tunai.*					

6	*Menjual barangniaga secara hutang kepada Ramu.*					

[13 markah]

QUESTION 2

CLO1 a) All transactions are recorded in the Prime Books before being transferred to the ledger. Discuss the functions of the following ledger:

i) Purchases ledger
ii) Sales ledger
iii) Return Inwards (Sales Return) Ledgers
iv) General ledger
v) Cash Book

[10 marks]

CLO2 b) Fill the following transactions in a correct column of debit and credit:

Num	**Transaction**	**Debit**	**Credit**
	Example: Mesha contributed cash in bank to start a business.	Cash	Capital
1	Goods were purchased from Happy Trading.		
2	Purchased goods and paid by cheque.		
3	Paid by cheque to Happy Trading.		
4	Received cash from sales.		
5	Credit sales to Reenadi.		
6	Mesha withdrew a business's cash and goods for her personal use.		

[15 marks]

SOALAN 2

CLO1 a) *Kesemua transaksi direkodkan di dalam Buku Pertama sebelum dipindahkan ke lejar. Bincangkan fungsi lejar berikut:*

i) Lejar Belian
ii) Lejar Jualan
iii) Lejar Pulangan Masuk (Pulangan Jualan)
iv) Lejar Am
v) Buku Tunai

[10 markah]

CLO2 b) *Isikan transaksi berikut ke ruangan catatan debit dan kredit yang betul:*

Bil	***Transaksi***	***Debit***	***Kredit***
	Mesha menyumbang tunai di bank untuk memulakan perniagaan.	***Tunai***	***Modal***
1	*Barangniaga dibeli daripada Happy Trading.*		
2	*Beli barangniaga dan dibayar dengan cek.*		
3	*Bayar dengan cek kepada Happy Trading.*		
4	*Terima tunai dari jualan.*		
5	*Jualan kredit kepada Reenadi.*		
6	*Mesha mengambil tunai dan barangniaga perniagaan untuk kegunaan peribadi.*		

[15 markah]

QUESTION 3

The following is the ledger account balances of Nini Nana Enterprise as at 31 December 2023:

Particulars	RM
Capital	16,080
Drawings	2,500
Bank	20,000
Cash	2,500
Purchases	85,700
Sales	133,000
Returns inwards	475
Return outwards	1,025
Wages on purchases	500
Interest paid	350
Interest received	870
Opening inventory	4,700
Carriage inwards	400
Carriage outwards	700
Account receivables	53,000
Account payables	45,000
Commission received	1,200
Motor vehicles	13,000
Salaries	5,000
Rental expenses	2,600
Utility bills	750
Fixtures and fittings	3,500
Advertising	1,420
Discount received	370
Discount allowed	450

CLO2 You are required to prepare the Trial Balance as at 31 December 2023.

[25 marks]

SOALAN 3

Berikut adalah baki akaun lejar bagi Nini Nana Enterprise pada 31 Disember 2023:

Butiran	***RM***
Modal	*16,080*
Ambilan	*2,500*
Bank	*20,000*
Tunai	*2,500*
Belian	*85,700*
Jualan	*133,000*
Pulangan masuk	*475*
Pulangan keluar	*1,025*
Upah atas belian	*500*
Faedah dibayar	*350*
Faedah diterima	*870*
Inventori awal	*4,700*
Angkutan masuk	*400*
Angkutan keluar	*700*
Akaun belum terima	*53,000*
Akaun belum bayar	*45,000*
Komisen diterima	*1,200*
Kenderaan bermotor	*13,000*
Gaji	*5,000*
Belanja sewa	*2,600*
Bil-bil utiliti	*750*
Lekapan & kelengkapan	*3,500*
Pengiklanan	*1,420*
Diskaun diterima	*370*
Diskaun diberi	*450*

CLO2 *Anda dikehendaki untuk menyediakan Imbangan Duga pada 31 Disember 2023.*

[25 markah]

QUESTION 4

The following information is a Trial Balance for Harum Malam Enterprise as at 31 December 2023.

Particulars	Debit (RM)	Credit (RM)
Bank	40,000	
Cash	9,000	
Office equipment (cost)	43,000	
Capital		60,700
Loan		28,500
Account receivables	18,700	
Account payables		10,900
Inventory on 1 January 2023	9,500	
Sales		121,340
Purchases	85,560	
Salaries	12,000	
Rental	1,800	
General expenses	2,200	
Sales return	340	
Purchase return		660
Total	**222,100**	**222,100**

Additional information:

i. Closing inventory was RM13,210 at cost price.

ii. Depreciation for office equipment using straight line method at 10% per annum.

iii. Accrued salaries was RM2,600.

iv. Rental was paid for 13 months starting from January 2023.

CLO2 **You are required to prepare:**

(a) Statement of Comprehensive Income for the year ended 31 December 2023.
[15 marks]

(b) Statement of Financial Position as at 31 December 2023.
[10 marks]

SOALAN 4

Maklumat berikut adalah Imbangan Duga bagi Harum Malam Enterprise pada 31 Disember 2023.

Butiran	***Debit (RM)***	***Kredit (RM)***
Bank	*40,000*	
Tunai	*9,000*	
Alatan Pejabat (Kos)	*43,000*	
Modal		*60,700*
Pinjaman		*28,500*
Akaun belum terima	*18,700*	
Akaun belum bayar		*10,900*
Inventori pada 1 Januari 2023	*9,500*	
Jualan		*121,340*
Belian	*85,560*	
Gaji	*12,000*	
Sewa	*1,800*	
Belanja am	*2,200*	
Pulangan jualan	*340*	
Pulangan belian		*660*
Jumlah	***222,100***	***222,100***

Maklumat tambahan:

i. *Inventori akhir bernilai RM13,210 pada harga kos.*

ii. *Susutnilai alatan pejabat menggunakan kaedah garis lurus 10% setahun.*

iii. *Gaji terakru berjumlah RM2,600.*

iv. *Sewa dibayar untuk 13 bulan bermula Januari 2023.*

CLO2 ***Anda dikehendaki untuk menyediakan:***

(a) Penyata Pendapatan Komprehensif Lain bagi tahun berakhir 31 Disember 2023.

[15 markah]

(b) Penyata Kedudukan Kewangan pada 31 Disember 2023.

[10 markah]

SOALAN TAMAT