



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI JUN 2018

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 02 NOVEMBER 2018
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi LAPAN (8) halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAIKAN

Bo No - 12564
O yang tertera hanya sebagai rujukan)

Petruan Mukah Sarawak

No. Pendaftaran

No. Pendaftaran

Tarikh



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

SOALAN 1

CLO1
C1

- (a) (i) State and explain briefly **TWO (2)** internal users and **THREE (3)** external users of accounting information.

Nyatakan dan terangkan secara ringkas DUA (2) pengguna dalaman dan TIGA (3) pengguna luaran maklumat perakaunan.

[10 marks]

[10 markah]

- (ii) List **FIVE (5)** steps in the accounting process according to the accounting definition.

Senaraikan LIMA (5) langkah proses perakaunan mengikut definisi perakaunan.

[5 marks]

[5 markah]

CLO1
C1

- (b) (i) State **FIVE (5)** accounting concepts.

Nyatakan LIMA (5) konsep perakaunan.

[5 marks]

[5 markah]

- (ii) Sole proprietorship and partnership are two different types of business organization. State and explain briefly **TWO (2)** differences between sole proprietorship and partnership.

Milikan tunggal dan perkongsian adalah dua jenis organisasi perniagaan yang berbeza. Nyatakan dan terangkan secara ringkas DUA (2) perbezaan antara milikan tunggal dan perkongsian.

[5 marks]

[5 markah]

QUESTION 2**SOALAN 2**CLO3
C3

(a) Justify the double entry for the transactions below.

Kenalpasti catatan beregu bagi transaksi-transaksi di bawah.

| Transaction <i>Transaksi</i> | Account to be debited <i>Akaun didebitkan</i> | Account to be credited <i>Akaun dikreditkan</i> |
|---|--|--|
| 1. Credit purchase of goods from Danny. <i>Belian barang secara kredit daripada Danny.</i> | | |
| 2. Pay shop rental by cheque. <i>Membayar sewa kedai menggunakan cek.</i> | | |
| 3. Received cash for goods sold. <i>Menerima tunai untuk jualan barang.</i> | | |
| 4. Business owner took goods for personal use. <i>Pemilik perniagaan mengambil barang niaga untuk kegunaan peribadi.</i> | | |
| 5. Return defect goods to a creditor, Ms. Lin. <i>Pulangan barang rosak kepada pemiutang Ms Lin.</i> | | |

[10 marks]

[10 markah]

CLO3
C3

- (b) The trial balance shown below is incorrect. You are required to correct the error and prepare the Trial Balance of Cemerlang Trading as at 31st December 2017.

Imbangan duga di bawah mempunyai beberapa kesalahan. Anda dikehendaki untuk membetulkan kesalahan tersebut dan sediakan Imbangan Duga bagi Cemerlang Trading pada 31 Disember 2017.

Cemerlang Trading
Trial Balance as at 31st December 2017
Imbangan Duga pada 31 Disember 2017

| Particulars / Butiran | Debit (RM) | Credit (RM) |
|---|------------|-------------|
| Purchase / Belian | 99,800 | |
| Sales / Jualan | 157,600 | |
| Return outwards / Pulangan keluar | | 1,900 |
| Drawings / Ambilan | | 3,500 |
| Stationery / Alat tulis | 880 | |
| Electricity / Elektrik | | 660 |
| Advertising / Pengiklanan | 1,700 | |
| Return inwards / Pulangan masuk | | 2,780 |
| Commission paid / Komisen dibayar | 1,500 | |
| Commission received / Komisen diterima | 2,463 | |
| Furniture / Perabot | 5,500 | |
| Machinery / Mesin | | 7,000 |
| Cash / Tunai | | 2,000 |
| Bank / Bank | 117,901 | |
| Fixed deposit / Deposit tetap | 50,495 | |
| Discount allowed / Diskaun diberi | 400 | |
| Machinery maintenance / Penyelenggaraan mesin | | 750 |
| Creditor / Pemiutang | | 12,763 |
| Discount received / Diskaun diterima | 500 | |
| Debtor / Penghutang | 9,860 | |
| Interest received / Faedah diterima | | 3,000 |
| Loan / Pinjaman | | 50,000 |
| Capital / Modal | | 77,000 |
| Rent received / Sewa diterima | 1,600 | |
| Interest paid / Faedah dibayar | | 2,100 |
| | 450,199 | 163,453 |

[15 marks]

[15 markah]

QUESTION 3**SOALAN 3**

The following represents the Trial Balance extracted from the books of Myra Trading at the closing of business on 31st December 2017.

Berikut adalah Imbangan Duga dari buku Myra Trading yang ditutup pada 31 Disember 2017.

MYRA TRADING

Trial Balance as at 31st December 2017

Imbangan Duga Pada 31st Disember 2017

| | Debit(RM) | Credit(RM) |
|---|-----------|------------|
| Capital 1 January 2017/ Modal 1 Januari 2017 | | 88,000 |
| Opening Inventory / Stok Awal | 6,230 | |
| Purchases / Belian | 25,980 | |
| Sales /Jualan | | 41,230 |
| Return inwards / Pulangan Masuk | 579 | |
| Return outwards / Pulangan Keluar | | 312 |
| Account Receivable / Penghutang | 28,465 | |
| Account payable / Pemiutang | | 19,923 |
| Postage expenses/Belanja pos | 912 | |
| Advertising expenses /Belanja cukai | 1347 | |
| Commission paid / Komisen dibayar | 689 | |
| Discount allowed / Diskaun diberi | 731 | |
| Discount received / Diskaun diterima | | 856 |
| Insurance / Insurans | 1,660 | |
| Land and building / Tanah dan bangunan | 59,500 | |
| Investment / Pelaburan | 20,000 | |
| Office expenses / Belanja pejabat | 980 | |
| Interest on investment Faedah atas pelaburan | | 600 |
| Wages / Upah | 340 | |
| Fixtures and fittings / Lekapan dan lengkapan | 2,305 | |
| Freight inwards / Angkutan masuk | 765 | |
| Freight outwards / Angkutan keluar | 1,059 | |
| Rent Paid / Bayaran sewa | 3,750 | |
| Rent Revenue / Hasil Sewa | | 500 |
| General expenses/ belanja am | 570 | |
| Cash / Tunai | 845 | |
| Bank / Bank | | 7,096 |

| | | |
|--|----------------|----------------|
| Drawing: / <i>Ambilan</i> | 910 | |
| Salaries / <i>Gaji</i> | 10,200 | |
| Stationer, expenses / <i>Belaja alatulis</i> | 700 | |
| Loan / <i>Pinjaman</i> | | 10,000 |
| | 168,517 | 168,517 |

The closing Inventory on 31st December 2017 was valued at RM9,258.

Stok akhir pada 31 Disember 2017 bernilai RM9,258.

You are required to prepare:

Anda dikehendaki menyediakan:

CLO3
C3

- a) Statement of Comprehensive Income for the year ended 31st December 2017.

Penyata Pendapatan Komprehensif bagi tahun 31 Disember 2017.

[15 marks]

[15 markah]

CLO3
C3

- b) Statement of Financial Position as at 31st December 2017.

Penyata Kedudukan Kewangan bagi tahun 31 Disember 2017.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

CLO2
C2

- a) Based on the following information given, interpret each of the ratios.

Berdasarkan kepada maklumat yang diberi, tafsirkan setiap nisbah.

| | | |
|------|---|---------|
| i) | Current ratio / <i>Nisbah semasa</i> | 2:1 |
| ii) | Inventory turnover/ <i>Pusing ganti stok/inventori</i> | 5 times |
| iii) | Gross Profit Margin/ <i>Margin untung kasar</i> | 35% |
| iv) | Net profit margin/ <i>Margin Untung Bersih</i> | 20% |
| v) | Average collection period/ <i>Tempoh purata kutipan</i> | 10 days |

[10 marks]

[10 markah]

CLO2
C2

- b) The following is information taken from the books of Marjuna Jaya Enterprise.
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- Berikut adalah maklumat yang diperolehi daripada buku-buku Marjuna Jaya Enterprise.*

Statement of Comprehensive Income for the year ended 30th September 2017
Penyata Pendapatan Komprehensif bagi tahun berakhir 30 September 2017

| | |
|---|---------|
| Sales/ <i>Jualan</i> | 129,500 |
| Less: Cost Of Goods Sold / <i>Tolak: Kos Barang Di Jualan</i> | 77,000 |
| Expenses/ <i>Perbelanjaan</i> | 36,150 |
| Net Profit/ <i>Untung Bersih</i> | 16,350 |

Statement of Financial Position as at 30th September 2017

Penyata Kedudukan Kewangan pada 30 September 2017

| | |
|---------------------------------------|---------|
| Cash / <i>Tunai</i> | 5,750 |
| Debtors / <i>Penghutang</i> | 73,750 |
| Inventories / <i>Stok</i> | 24,500 |
| Equipment / <i>Peralatan</i> | 88,500 |
| Total Assets / <i>Jumlah Aset</i> | 192,500 |
| Owner's Equity/ <i>Ekuiti Pemilik</i> | 90,500 |

| | |
|---|---------|
| Creditors / Pemiutang | 40,750 |
| Other current liabilities/ Liabiliti Semasa Lain | 11,250 |
| Loan / Pinjaman | 50,000 |
| Total Equity and Liability/ Jumlah Ekuiti dan Liabiliti | 192,500 |

From the above information, calculate the following:

Daripada maklumat di atas, kira yang berikut:

- i. Current Ratio / Nisbah Semasa
- ii. Acid-test ratio / Nisbah ujian asid
- iii. Debtors turnover ratio / Nisbah pusing ganti penghutang
- iv. Gross profit margin / Margin keuntungan kasar
- v. Net profit margin / Margin keuntungan bersih

[15 marks]

[15 markah]

SOALAN TAMAT

