



BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR  
SESI DISEMBER 2017

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 01 APRIL 2018  
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi SEPULUH (10) halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

SC  
380.076  
JP  
DIS 2017

BibNo. 12315  
(CLO yang tertera hanya sebagai rujukan)

PERPUSTAKAAN Politeknik Mukoh Sarawak	
No. Pemlehan	8P0000848
No. Pengelasan	380-076 / JP DIS 2017
Tarikh	6.10.18



**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**

- (a) (i) Describe briefly the purpose of accounting information to the accounting users below:

*Terangkan secara ringkas tujuan maklumat perakaunan kepada pengguna perakaunan berikut:*

1. Bank/Bank
2. Government/Kerajaan
3. Investor/Pelabur
4. Financial Department/Unit Kewangan
5. Business Owner/Pemilik Perniagaan

[10 marks]  
[10 markah]

- (ii) List **THREE (3) Accounting Principles** and **TWO (2) Accounting Assumptions**.

*Senaraikan TIGA (3) Prinsip Perakaunan dan DUA (2) Andaian Perakaunan.*

[5 marks]  
[5 markah]

- (b) (i) List **FIVE (5) roles of an accountant**.
- Senaraikan LIMA (5) peranan akauntan.*

[5 marks]  
[5 markah]

- (ii) List **FIVE (5) steps in the accounting process**.
- Senaraikan LIMA (5) langkah proses perakaunan.*

[5 marks]  
[5 markah]

## QUESTION 2

## SOALAN 2

CLO3  
C1

- (a) Identify which accounts are to be credited and which are to be debited in the following table (refer to the example).

*Kenalpasti akaun yang perlu dikreditkan dan yang perlu didebitkan di dalam jadual berikut (rujuk contoh yang diberikan).*

[10 marks]  
[10 markah]

Transaction <i>Transaksi</i>	Account to be debited <i>Akaun didebitkan</i>	Account to be credited <i>Akaun dikreditkan</i>
Example/ <i>Contoh:</i> Paid electricity by cheque. <i>Membayar belanja elektrik dengan cek.</i>	Electricity expense. <i>Belanja elektrik</i>	Bank. <i>Bank.</i>

Transaction <i>Transaksi</i>	Account to be debited <i>Akaun didebitkan</i>	Account to be credited <i>Akaun dikreditkan</i>
1. Brought in cash into business. <i>Membawa masuk tunai ke dalam akaun perniagaan.</i>		
2. Received a cheque from cash sales. <i>Menerima cek daripada jualan tunai.</i>		
3. Received interest by cash. <i>Menerima faedah secara tunai.</i>		
4. Paid for advertising by cash.		

<i>Membayar belanja pengiklanan secara tunai.</i>		
5. Bought a computer by credit from Zigzag Enterprise. <i>Membeli komputer secara kredit daripada Zigzag Enterprise.</i>		
6. Sold goods by cash. <i>Menjual barangniaga secara tunai.</i>		
7. A debtor, Reya paid her debts by cheque. <i>Seorang penghutang, Reya membayar hutangnya dengan cek.</i>		
8. Sold goods on credit to Dawn. <i>Menjual barangniaga secara kredit kepada Dawn.</i>		
9. Received a cheque from cash sales. <i>Menerima cek daripada jualan tunai.</i>		
10. Received defected goods from a debtor, Dawn. <i>Menerima barang yang rosak daripada penghutang Dawn.</i>		

CLO3  
C3

- (b) The following information is obtained from the book of Jelita Trading.  
Prepare a trial balance as at 31 December 2016.

Maklumat berikut telah diperolehi daripada buku Jelita Trading. Sediakan  
Imbangan Duga pada 31 Disember 2016.

[15 marks]  
[15 markah]

Particulars/Butiran	RM
Travelling expenses/Belanja perjalanan	2,500
Sales/Jualan	90,300
Purchases/Belian	75,000
Premises/Premis	42,000
Office equipment/Peralatan pejabat	6,000
Salaries/Gaji	5,200
Advertising/Pengiklanan	1,750
Office insurance/Insuran pejabat	2,450
Commission paid/Komisen dibayar	1,500
Commission received/Komisen diterima	14,000
Furniture/Perabot	5,000
Machinery/Mesin	25,000
Cash/Tunai	630
Bank/Bank	3,500
Fixed deposit/Deposit tetap	10,000
Investment/Pelaburan	12,000
Machinery maintenance/Penyelenggaraan mesin	1,200
Creditor/Pemiutang	11,000
Drawings/Ambilan	1,800
Debtor/Penghutang	8,500
Interest received/Faedah diterima	5,800
Loan/Pinjaman	20,000
Capital/Modal	50,000
Rent received/Sewa diterima	14,800
Interest paid/Faedah dibayar	1,870

**QUESTION 3****SOALAN 3**

The following is a trial balance of Global Trekker Sdn. Bhd. for the year ended on 31 December 2016.

Berikut adalah Imbangan Duga Global Trekker Sdn. Bhd. pada 31 Disember 2016.

**GLOBAL TREKKER SDN. BHD.**

Trial Balance as at 31 December 2016

Imbangan Duga Pada 31 Disember 2016

DETAILS / KETERANGAN	DEBIT (RM)	CREDIT (RM)
Capital/Modal		25,000
Drawings/Ambilan	1,400	
Premises/Bangunan	16,640	
Fittings/Kelengkapan	440	
Bank/Bank	420	
Cash/Tunai	5,055	
Debtors/Penghutang	1,320	
Creditors/Pemiutang		1,250
Inventory 1 January/Inventori 1 Januari	1,080	
Wages/Upah	2,220	
Salaries/Gaji	1,780	
Purchases/Belian	3,430	
Purchase return/Pulangan belian		70
Sales/Jualan		7,860
Sales return/Pulangan jualan	120	
Rates/Kadar bayaran	250	
Stationaries/Alat tulis	180	
Electricity/Elektrik	110	
Carriage inwards/Angkutan masuk	80	
Carriage outwards/Angkutan keluar	50	
Rents received/Sewa diterima		480
General expenses/Belanja am	85	
	<b>34,660</b>	<b>34,660</b>

Closing inventory / Inventori akhir RM2,000.

You are required to:

*Anda dikehendaki:*

CLO3  
C1

- (a) Both carriage inwards and carriage outwards are expenses in nature. What is the difference between both expenses?

*Kedua-dua angkutan masuk dan angkutan keluar adalah belanja. Apakah perbezaan antara kedua-dua belanja tersebut?*

[2]  
[2]

CLO3  
C2

- (b) Prepare Statement of Comprehensive Income for that year.

*Sediakan Penyata Pendapatan Komprehensif bagi tahun tersebut.*

[13]  
[13]

CLO3  
C3

- (c) Prepare Statement of Financial Position for that year.

*Sediakan Penyata Kedudukan Kewangan bagi tahun tersebut.*

[10]  
[10]

## QUESTION 4

## SOALAN 4

CLO2  
C1

- (a) There are three types of ratios commonly used in business, which are Liquidity, Efficiency and Profitability ratios. List down **TWO (2)** ratios for Liquidity and **THREE (3)** ratios for Efficiency.

*Terdapat tiga jenis nisbah yang biasa digunakan dalam perniagaan, iaitu Nisbah Kecairan, Kecekapan dan Keuntungan. Senaraikan DUA (2) Nisbah Kecairan dan TIGA (3) Nisbah Kecekapan.*

[5 marks]  
[5 markah]

CLO2  
C2

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

*Berdasarkan kepada maklumat yang diberi, tafsirkan setiap nisbah.*

- |   |         |
|---|---------|
| i. Gross profit margin/ <i>Margin untung kasar</i>                      | 20%     |
| ii. Return on assets ratios/ <i>Pulangan ke atas aset</i>               | 10%     |
| iii. Average collection period/ <i>Tempoh purata kutipan</i>            | 27 days |
| iv. Stock/Inventory turnover ratios/ <i>Pusing ganti stok/inventori</i> | 2 times |
| v. Current ratios/ <i>Nisbah semasa</i>                                 | 4:1     |

[10 marks]  
[10 markah]

CLO2  
C2

- (c) The following financial statements was taken from Maju Jaya Sdn. Bhd.  
*Penyata Kewangan berikut diperolehi dari Maju Jaya Sdn. Bhd.*

Statement of Comprehensive Income for the year ended 31 December 2016  
*Penyata Pendapatan bagi Tahun Berakhir 31 Disember 2016*

	RM
Sales/Jualan	180,000
Less/Tolak:	
Cost of Goods Sold/Kos Barang Dijual	<u>(117,000)</u>
Gross profit/Untung kasar	63,000
Expenses/Belanja	<u>(51,000)</u>
Net profit/Untung bersih	<u>12,000</u>

Statement of Financial Position as at 31 December 2016  
*Penyata Kedudukan Kewangan pada 31 Disember 2016*

	RM	RM
Non-current Assets/Aset bukan Semasa		95,000
Current Assets/Aset Semasa		
Inventory/Inventori	88,000	
Debtors/Penghutang	91,000	
Bank/Bank	<u>69,000</u>	<u>248,000</u>
		<u>343,000</u>
Owner's Equity/Ekuiti Pemilik		
Capital/Modal		110,000
(+) Net Profit/Untung Bersih		12,000
(-) Drawings/Ambilan		<u>(16,000)</u>
		106,000
Non-current Liabilities/ Liabiliti bukan Semasa		27,000
Current Liabilities/ Liabiliti Semasa		<u>210,000</u>
		<u>343,000</u>

Based on the information given, you are required to calculate the following ratios:

*Berdasarkan kepada maklumat yang diberi, anda dikehendaki mengira nisbah berikut:*

- i. Quick ratio/*Nisbah cepat*
- ii. Debtors turnover ratio/*Pusing ganti penghutang*
- iii. Average collection period/*Tempoh purata kutipan*
- iv. Gross profit margin/*Margin untung kasar*
- v. Return on assets ratio/*Pulangan ke atas aset*

[10 marks]  
[10 markah]

**SOALAN TAMAT**