



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPK5013 : BUSINESS ACCOUNTING

TARIKH :

MASA :

Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

©COPYRIGHT PMU

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 **FIVE (5)** steps involved in accounting process.

Nyatakan LIMA (5) langkah yang terlibat dalam proses perakaunan.

[5 marks]

[5 markah]

- ii) Briefly describe **FIVE (5)** accounting assumptions.

Terangkan secara ringkas LIMA (5) andaian perakaunan.

[10 marks]

[10 markah]

CLO1
C1

- b) Explain **FIVE (5)** internal users of financial statements of a business.

Jelaskan LIMA (5) pengguna dalaman bagi penyata kewangan dalam sesebuah perniagaan.

[10 marks]

[10 markah]

QUESTION 2

SOALAN 2

CLO3
C1

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

Nyatakan catatan bergu bagi transaksi-transaksi di bawah.

Transactions/ Transaksi	Debit (debit)	Credit (Kredit)
1. Pay electricity bills by cheque. <i>Bayar bil-bil elektrik menggunakan cek.</i>		
2. Buy goods on credit from Mr. Latif. <i>Belian barang secara kredit daripada Encik Latif.</i>		
3. Purchase motor van on credit from Fatimah Motor Sdn. Bhd. <i>Pembelian van secara kredit daripada Fatimah Motor Sdn. Bhd.</i>		
4. Sell goods on credit to Zulaika. <i>Jual barang secara kredit kepada Zulaika.</i>		
5. Return goods previously sold to Zulaika. <i>Pulangkan barang yang telah dibeli kepada Zulaika.</i>		

[10 marks]

[10 markah]

CLO3
C3

(b) The following information is obtained from the book of Zamrud Sdn. Bhd.

Prepare a trial balance as at 31 December 2016.

*Maklumat berikut telah diperolehi daripada buku Zamrud Sdn. Bhd.**Sediakan Imbangan Duga pada 31 Disember 2016.*

Particulars <i>Buivan</i>	RM
Capital / <i>Modal</i>	41,800
Sales / <i>Jualan</i>	135,464
Creditors / <i>Pemiutang</i>	9,600
Rent received / <i>Sewa diterima</i>	2,600
Fixture and fittings / <i>Lekapan dan lengkapan</i>	16,400
Purchase / <i>Belian</i>	82,000
Beginning inventory / <i>Inventori awal</i>	16,000
Carriage outwards / <i>Angkutan keluar</i>	1,818
Wages and salaries / <i>Gaji dan upah</i>	24,500
Vehicles / <i>Kenderaan</i>	28,160
Return outwards / <i>Pulangan keluar</i>	470
Return inwards / <i>Pulangan masuk</i>	420
Fixed deposits / <i>Deposit tetap</i>	20,250
Dividend received / <i>Dividen diterima</i>	350
Bad debts / <i>Hutang lapuk</i>	620
Bank overdraft / <i>Overdraf bank</i>	7,970
Cash in hand / <i>Tunai ditangan</i>	3,000
Interest on loan / <i>Faedah atas pinjaman</i>	1,160
Carriage inwards / <i>Angkutan masuk</i>	2,640
Vehicles expenses / <i>Perbelanjaan kenderaan</i>	3,170
Rates and taxes / <i>Kadar dan cukai</i>	516
Printing and stationary / <i>Percetakan dan alat tulis</i>	970
Debtors / <i>Penghutang</i>	10,300
Loan / <i>Pinjaman</i>	18,870
Investment / <i>Pelaburan</i>	5,200

[15 marks]

[15 markah]

QUESTION 3**SOALAN 3**CLO3
C1a) State **TWO (2)** examples of Current Assets.*Nyatakan DUA (2) contoh Aset Semasa.*

[2 marks]

[2 markah]

The following is a Trial Balance of Dermaga Sdn. Bhd on 31 December 2016.

Berikut adalah Imbangan Duga Dermaga Sdn. Bhd. pada 31 Disember 2016.

Details/keterangan	DEBIT (RM)	CREDIT (RM)
Sales / <i>Jualan</i>		280,000
Inventory 1 January / <i>Inventori 1 Januari</i>	6,340	
Purchase / <i>Belian</i>	184,200	
Return outwards / <i>Pulangan keluar</i>		614
Rent / <i>sewa</i>	5,940	
Return inwards / <i>Pulangan masuk</i>	1,100	
Advertising / <i>pengiklanan</i>	2,754	
Insurance / <i>Insurans</i>	984	
Van expenses / <i>Belanja van</i>	3,260	
Stationary / <i>Alat tulis</i>	500	
Carriage inwards / <i>Angkutan masuk</i>	430	
Land and building / <i>Tanah dan bangunan</i>	47,000	
Debtors / <i>penghutang</i>	24,600	
Creditors / <i>pemiutang</i>		18,740
Motor vehicles / <i>Kenderaan</i>	8,200	
Office furniture / <i>Peralatan pejabat</i>	12,500	
Cash / <i>Tunai</i>	590	
Bank / <i>Bank</i>	6,230	
Drawings / <i>Ambilan</i>	16,840	
Capital / <i>Modal</i>		40,465
Loan / <i>pinjaman</i>		8,500

Discount received / <i>Diskaun diterima</i>		665
Discount allowed / <i>Diskaun diberi</i>	300	
Carriage Outwards / <i>Angkutan keluar</i>	618	
Utilities / <i>utiliti</i>	810	
Wages and salaries / <i>Gaji dan upah</i>	25,620	
Sundry Expenses / <i>Belanja pelbagai</i>	668	
Dividen received / <i>Dividen diterima</i>		500
	349,484	349,484

Closing inventory/ *Inventori akhir* RM 80,000.

CLO3
C2

- b) Prepare the Statement of Comprehensive Income for the year ended on 31 December 2016.

Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2016.

[13 marks]

[13 markah]

CLO3
C3

- c) Prepare the Statement of Financial Position as at 31 December 2016.

Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2016.

[10 marks]

[10 markah]

QUESTION 4**SOALAN 4**CLO2
C1a) List **FIVE (5)** users of financial ratio.*Senaraikan LIMA (5) pengguna nisbah kewangan.*

[5 marks]

[5 markah]

CLO2
C2

b) Interpret the ratio based on the information given below.

Tafsirkan setiap nisbah di bawah berdasarkan maklumat yang diberi.

[10 marks]

[10 markah]

i. Current ratio <i>Nisbah semasa</i>	2:1
ii. Inventory turnover <i>Pusing ganti inventori</i>	15 times/ kali
iii. Gross profit margin <i>Margin keuntungan kasar</i>	35%
iv. Net profit margin <i>Margin keuntungan bersih</i>	25%
v. Average collection period <i>Purata tempoh kutipan</i>	5 days/ hari

CLO2
C2

- c) The following is information taken from the books of Umar Rayyan Trading.
Berikut adalah maklumat yang diambil dari buku Perniagaan Umar Rayyan.

Statement of Comprehensive Income for the year ended on 31 December 2016 <i>Penyata Pendapatan komprehensif bagi tahun berakhir 31 Disember 2016</i>	
	RM
Sales / <i>Jualan</i>	518,000
Less: Cost of good sold <i>Tolak: Kos barang dijual</i>	(308,000)
Expenses / <i>Belanja</i>	(144,600)
Net profit <i>Untung bersih</i>	65400

Statement of Financial Position as at 31 December 2016 <i>Penyata Kedudukan Kewangan pada 31 Disember 2016</i>	
	RM
Cash / <i>tunai</i>	23,000
Debtors / <i>Penghutang</i>	295,000
Inventories / <i>Inventori</i>	98,000
Equipment / <i>Peralatan</i>	354,000
Total assets / <i>Jumlah aset</i>	770,000
Owner's Equity / <i>Ekuiti pemilik</i>	362,000
Creditors / <i>Pemiutang</i>	163,000
Other current liabilities / <i>Liabiliti semasa lain</i>	45,000
Long term loan <i>Pinjaman jangka panjang</i>	200,000
	770,000

From the information above, calculate the following:

Daripada maklumat di atas, kira yang berikut:

- i. Current ratio
Nisbah semasa
- ii. Quick ratio
Nisbah cepat
- iii. Debtors turnover ratio
Nisbah pusingan penghutang
- iv. Gross profit margin
Margin untung kasar
- v. Net profit margin
Margin untung bersih

[10 marks]

[10 markah]

SOALAN TAMAT