



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI DISEMBER 2016

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 07 APRIL 2017

MASA : 8.30 AM - 10.30 AM (2 JAM)

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)

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INSTRUCTION:

This section consists **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 the accounting process.

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

[5 marks]

[5 markah]

- (ii) Describe briefly **TWO (2)** Accounting Principle and **THREE (3)** Accounting Assumption.

Terangkan secara ringkas DUA (2) Prinsip Perakaunan dan TIGA (3) Andaian Perakaunan.

[10 marks]

[10 markah]

CLO1
C1

(b) State **FIVE (5)** examples of each accounting information users.

Nyatakan LIMA (5) contoh setiap pengguna –pengguna maklumat perakaunan.

Users (<i>Pengguna-pengguna</i>)	Examples (<i>contoh-contoh</i>)
Internal Users (<i>Pengguna Dalaman</i>)	i) ii) iii) iv) v)
External users (<i>Pengguna Luaran</i>)	i) ii) iii) iv) v)

[10 marks]
[10 markah]

QUESTION 2

SOALAN 2

CLO3
C1

- (a) State the books of prime entry that would be used for recording each of the transactions below:

Nyatakan buku catatan pertama yang digunakan untuk merekod setiap transaksi di bawah:

[10 marks]

[10 markah]

<i>Transaction urusniaga</i>	<i>Book of prime entry Buku catatan pertama</i>
1. Sold goods for cash <i>Menjual barangan secara tunai</i>	
2. Paid cash for monthly rent <i>Membayar sewa bulanan secara tunai</i>	
3. Purchased of goods on credit <i>Membeli barang niaga secara kredit</i>	
4. Received cash from customer <i>Menerima tunai daripada pelanggan</i>	
5. Sold used delivery truck on credit <i>Menjual trak penghantaran yang terpakai secara kredit</i>	
6. The owner withdraw goods from the business for his own use. <i>Pemilik mengambil barang niaga daripada perniagaan untuk kegunaan sendiri</i>	
7. Sold goods on credit <i>Menjual barang niaga secara kredit</i>	
8. Sold used office equipment on credit <i>Menjual alatan pejabat yang terpakai secara kredit</i>	
9. Paid cash to creditors <i>Membayar tunai kepada pemiutang</i>	
10. The owner brought in his personal computer into the business <i>Pemilik membawa masuk komputer peribadinya ke dalam perniagaan</i>	

CLO3
C3

- (b) The following information is obtained from the book of Emma Akma Trading. Prepare a trial balance as at 31 December 2015.

Maklumat berikut telah diperolehi daripada buku Emma Akma Trading. Sediakan Imbangan Duga pada 31 Disember 2015.

[15 marks]
[15 markah]

Particulars/ <i>Butiran</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>Lengkapan 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>Overdraft 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

QUESTION 3**SOALAN 3**

The table below is the trial balance of Cahaya Sdn Bhd.

Berikut adalah Imbangan Duga Cahaya Sdn Bhd.

Account	RM	RM
	Dr	Cr
Vehicles / <i>kenderaan</i>	50,000	
Office Equipment / <i>peralatan pejabat</i>	70,000	
Debtors / <i>penghutang</i>	96,140	
Creditors / <i>pemiutang</i>		47,357
Bank / <i>bank</i>	3,000	
Drawings / <i>ambilan</i>	13,650	
Stock on 1 January 2015 / <i>stok 1 Januari 2015</i>	25,340	
Rent received / <i>sewa diterima</i>		800
Sales / <i>jualan</i>		561,898
Purchases / <i>belian</i>	282,330	
Purchases Returns / <i>pulangan belian</i>		1,840
Sales Returns / <i>pulangan jualan</i>	2,150	
Interest received / <i>faedah diterima</i>		150
Insurance / <i>insurans</i>	9,240	
Office expenses / <i>belanja pejabat</i>	25,735	
Wages and salaries / <i>upah dan gaji</i>	103,540	
Bad debts / <i>hutang lapuk</i>	920	
Capital / <i>modal</i>		70,000

CLO3
C1

You are required to prepare:

Anda dikehendaki menyediakan:

- a) List the main components of financial statements.

Senaraikan komponen utama di dalam penyata kewangan.

[3 marks]
[3 markah]

CLO3
C2

- b) Statement of Comprehensive Income for the year ending 31st December 2015.
Penyata Pendapatan bagi tahun berakhir 31 Disember 2015.

[12 marks]
[12 markah]

CLO3
C3

- c) Statement of Financial Position as at 31 December 2015.
Penyata Kedudukan Kewangan pada 31 Disember 2015.

[10 marks]
[10 markah]

QUESTION 4

SOALAN 4

CLO2
C1

- a) List **FIVE (5)** categories of financial ratio.
Senaraikan LIMA (5) kategori nisbah kewangan.

[5 marks]
[5 markah]

The following figures are for Rizz Stationery Trading :

Berikut adalah jumlah bagi Rizz Stationery Trading:

	2014 RM	2015 RM
Balance Sheet data/Data Kunci Kira-kira		
Quick assets/ <i>Nisbah cepat</i>	750	820
Current assets/ <i>Aset semasa</i>	3,500	3,800
Current liabilities/ <i>Liabiliti semasa</i>	2,000	1,600
Owners' equity/ <i>Ekuiti pemilik</i>	3,500	3,900
Fixed assets/ <i>Aset tetap</i>	6,000	5,000
Income Statement data/Data Penyata Pendapatan		
Net sales/ <i>Jualan bersih</i>	18,000	15,000
Gross profit/ <i>Untung kasar</i>	4,900	5,100
Operating income/ <i>Hasil operasi</i>	1,100	950
Net income/ <i>Hasil bersih</i>	730	620

CLO2
C2

- b) Compute the following ratios for the year 2014 and 2015 (Round up to two decimal points):

Kirakan nisbah yang berikut bagi tahun 2014 dan 2015 (Bundarkan kepada dua titik perpuluhan):

- i. Current ratio/*Nisbah semasa*
- ii. Quick ratio/*Nisbah cepat*
- iii. Gross profit margin/*Margin untung kasar*
- iv. Net profit margin/*Margin untung bersih*
- v. Return on equity/*Pulangan ekuiti*

[10 marks]
[10 markah]

CLO2
C2

- c) Comment on the trends in the liquidity and profitability measures computed in part (b).

Komen tentang kecairan dan keuntungan yang dikira di bahagian (b).

[10 marks]

[10 markah]

SOALAN TAMAT