



BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR  
SESI DISEMBER 2015

**PK 503 : BUSINESS ACCOUNTING**

**TARIKH : 5 APRIL 2016 (SELASA)**  
**MASA : 2.30 PM – 4.30 PM (2 JAM)**

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Kertas ini mengandungi **ENAM BELAS (16)** halaman bercetak.  
Bahagian A: Objektif (25 soalan)  
Bahagian B: Struktur (3 soalan)  
Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SECTION B : 75 MARKS**  
**BAHAGIAN B : 75MARKAH**

**INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

**ARAHAN:**

*Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab semua soalan.*

**QUESTION 1****SOALAN 1**

CLO3  
C2

- a) Identify the book of prime entry that would be used for recording each of the transaction below:  
*Kenalpasti buku catatan pertama yang digunakan untuk merekod setiap transaksi di bawah:*

[10 marks]

[10 markah]

Transaction <i>urusniaga</i>	Book of prime entry <i>Buku catatan pertama</i>
1. Sold goods for cash <i>Jualan barang niaga secara tunai</i>	
2. Paid cash for the monthly rent <i>Sewa bulanan dibayar tunai</i>	
3. Purchased goods on credit <i>Belian barang niaga secara hutang</i>	
4. Received cash from customer <i>Penerimaan tunai daripada pelanggan</i>	
5. Sold a used delivery truck on credit <i>Jualan trak penghantaran terpakai secara hutang</i>	
6. The owner withdraw goods from the business <i>Pemilik mengeluarkan barang niaga daripada perniagaan</i>	
7. Sold goods on credit <i>Jualan barang niaga secara hutang</i>	
8. Sold used office equipment by credit <i>Jualan alatan pejabat terpakai secara hutang</i>	
9. Paid cash to creditors <i>Pembayaran tunai kepada pemiutang</i>	
10. The owner brought in his personal computer into the business <i>Pemilik membawa masuk computer peribadinya ke dalam perniagaan</i>	

CLO3  
C3

- b) The following information was obtain from the book of Ummar Rayyan Trading. Prepare a Trial Balance as at 31<sup>st</sup> March 2016.

*Maklumat berikut telah diperolehi daripada buku Perniagaan Ummar Rayyan. Sediakan Imbangan Duga pada 31 Mac 2016*

[15 marks ]  
[15 markah ]

<b>Particulars / Butiran</b>	<b>RM</b>
Capital /Modal	20,900
Sales /Jualan	67,732
Creditors /Pemiutang	4,800
Rent received /Sewa diterima	1,300
Fixture and fittings /lekapan dan lengkapan	8,200
Purchases / Belian	41,000
Opening inventory / Inventori awal	8,000
Carriage outwards/ Angkutan keluar	909
Wages and salaries / Gaji dan upah	12,250
Vehicles / Kenderaan	14,080
Return outwards / Pulangan keluar	235
Return inwards / Pulangan masuk	210
Fixed deposits / Deposit tetap	10,125
Dividend received / Dividen diterima	175
Bad debts / Hutang lapuk	310
Bank overdraft / Overdraft bank	3,985
Cash in hand / Tunai ditangan	1,500
Interest on loan / Faedah atas pinjaman	580
Carriage inwards / Angkutan masuk	1,320
Vehicles expenses / Perbelanjaan kenderaan	1,585
Rates and taxes / Kadar dan cukai	258
Printing and stationary / Percetakan dan alat tulis	485
Debtors / Penghutang	5,150
Loan / Pinjaman	9,435
Investment / Pelaburan	2,600

QUESTION 2  
SOALAN 2

CLO2  
C1

- a) Give **TWO (2)** usage of Statement of Financial Position.  
*Berikan DUA (2) kegunaan Penyata Kedudukan Kewangan.*

[ 4 marks ]  
[ 4 markah ]

- b) Adinda runs a small grocery shop. The following is the Trial Balance extracted from her books on 31 December 2015.

*Adinda membuka sebuah kedai runcit. Berikut adalah Imbangan Duga yang diambil dari bukunya pada 31 Disember 2015.*

Adinda  
Trial Balance as at 31 December 2015

Items	Dr (RM)	Cr (RM)
Stock at 1 January 2015/ <i>Stok pada 1 January 2015</i>	4 500	
Purchases and Sales / <i>Belian dan Jualan</i>	12 389	25 950
Return / <i>Pulangan</i>	62	300
Salaries / <i>Gaji</i>	3 000	
Wages on purchases/ <i>Upah Atas Jualan</i>	800	
Rent revenue / <i>Sewa Diterima</i>		504
Rent paid / <i>Sewa Dibayar</i>	1 200	
Insurance / <i>Insurans</i>	78	
Carriage outwards / <i>Angkutan Keluar</i>	164	
Carriage inwards / <i>Angkutan Masuk</i>	368	
Discount allowed / <i>Diskaun Diberi</i>	500	
Discount received / <i>Diskaun Diterima</i>		728
Electricity/ <i>Elektrik</i>	300	
Sundry expenses / <i>Belanja Pelbagai</i>	616	
Premises / <i>Bangunan</i>	55 000	
Motor vehicle / <i>Kenderaan</i>	36 800	
Furniture / <i>Perabot</i>	1 350	
Debtors / <i>Penghutang</i>	8 896	
Creditors / <i>Pemiutang</i>		5 850
Bank / <i>Bank</i>	9 275	
Cash / <i>Tunai</i>	162	
Drawings / <i>Ambilan</i>	1 200	
Capital / <i>Modal</i>		71 036
Interest revenue / <i>Faedah Diterima</i>		640
Commission revenue / <i>Komisen Diterima</i>		1 000
Commission paid / <i>Komisen Dibayar</i>	548	
Loan / <i>Pinjaman</i>		31 200

The stock on 31 December 2015 was valued at RM9 700.

*Stok pada 31 Disember 2015 bernilai RM9 700.*

You are required to prepare:

*Anda dikehendaki menyediakan:*

CLO2  
C3

- i) Statement of Comprehensive Income for the year ended 31 December 2015  
*Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2015*

[12 marks]  
[12 markah]

CLO2  
C3

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

[9 marks]  
[9 markah]

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

CLO2  
C2

- a) List **TWO (2)** ratios for each type of Financial Ratio.  
*Senaraikan DUA (2) nisbah bagi setiap Nisbah Kewangan.*

[6 marks]  
[6 markah]

- b) Below are some information, extracted from the Statement Of Comprehensive Income and Statement Of Financial Position for Company Ikhlas and Company Jujur.

*Berikut adalah maklumat yang dipetik dari Penyata Pendapatan Komprehensif dan Penyata Kedudukan Kewangan Syarikat Ikhlas dan Syarikat Jujur*

**Statement Of Comprehensive Income / Penyata Pendapatan Komprehensif**

<u>Company/ Syarikat</u>	<u>Ikhlas</u>	<u>Jujur</u>
Cash Sales/ <i>Jualan Tunai</i>	8,000	5,000
Credit Sales/ <i>Jualan Kredit</i>	45,000	62,000
Opening Inventory/ <i>Inventori Awal</i>	12,000	9,500
Cash Purchases / <i>Belian Tunai</i>	3,000	4,000
Credit Purchases/ <i>Belian Kredit</i>	21,000	23,000
Closing Inventory / <i>Inventori Akhir</i>	2,500	1,800
<b>GROSS PROFIT/ UNTUNG KASAR</b>	<b>19500</b>	<b>32,300</b>

**Statement Of Financial Position / Penyata Kedudukan Kewangan**

<u>Company/ Syarikat</u>	<u>Ikhlas</u>	<u>Jujur</u>
Cash / <i>Tunai</i>	1,850	2,800
Bank / <i>Bank</i>	380,000	400,000
Account Receivable / <i>Akaun Belum Terima</i>	19,800	18,000
Closing Inventory / <i>Inventori Akhir</i>	2,500	1,800
Capital / <i>Modal</i>	650,000	800,000
Long Term Loan / <i>Pinjaman Jangka Panjang</i>	22,000	31,000
Account Payable / <i>Akaun Belum Bayar</i>	86,000	79,000

CLO2  
C3

Calculate for Company Ikhlas and Company Jujur, their :  
*Kirakan untuk Syarikat Ikhlas dan Syarikat Jujur:*

i. Quick Ratio / *Nisbah cepat*

[4 marks]  
[4 markah]

ii. Current Ratio / *Nisbah semasa*

[4 marks]  
[4 markah]

iii. Gross Profit Margin / *Margin Untung Kasar*

[4 marks]  
[4 markah]

iv. Average Collection period / *Tempoh Kutipan Purata*

[4 marks]  
[4 markah]

CLO2  
C3

c) Based on your answer in (b), which company has a better performance?  
Conclude your answer with supportive reason.

*Berdasarkan jawapan anda di (b), prestasi syarikat mana yang lebih baik?  
Rumuskan jawapan anda dengan sokongan alasan.*

[3 marks]  
[3 markah]

**SOALAN TAMAT**