

SULIT



**KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI**

**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2023/2024

DPB10033: BUSINESS ACCOUNTING

TARIKH : 27 MEI 2024

MASA : 11.30 PG – 1.30 PTG (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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

CLO1 a) (i) State **FIVE (5)** basic accounting concepts. [5 marks]

(ii) State **FIVE (5)** types of accounting field. [5 marks]

CLO1 b) (i) Explain **THREE (3)** accounting classifications in financial statement. [5 marks]

(ii) Given the following information, you are required to fill in the value of **X**.

	Asset	Capital	Liability
a	RM20,000	X	RM10,000
b	X	RM50,000	RM30,000
c	RM100,000	RM60,000	X
d	X	RM60,000	RM60,000
e	RM130,000	X	RM40,000

[10 marks]

SOALAN 1

CLO1

a) (i) Nyatakan **LIMA (5)** konsep asas perakaunan.

[5 markah]

(ii) Nyatakan **LIMA (5)** jenis bidang perakaunan.

[5 markah]

CLO1

b) (i) Terangkan **TIGA (3)** klasifikasi perakaunan dalam penyata kewangan.

[5 markah]

(ii) Diberikan maklumat berikut. Isikan nilai X.

	<i>Aset</i>	<i>Modal</i>	<i>Liabiliti</i>
<i>a</i>	<i>RM20,000</i>	<i>X</i>	<i>RM10,000</i>
<i>b</i>	<i>X</i>	<i>RM50,000</i>	<i>RM30,000</i>
<i>c</i>	<i>RM100,000</i>	<i>RM60,000</i>	<i>X</i>
<i>d</i>	<i>X</i>	<i>RM60,000</i>	<i>RM60,000</i>
<i>e</i>	<i>RM130,000</i>	<i>X</i>	<i>RM40,000</i>

[10 markah]

QUESTION 2

CLO1

- a) (i) List
- FIVE (5)**
- source documents used in business.

[5 marks]

- (ii) Identify the type of book of prime entry for the transactions below:

Transactions	Type of book of prime entry
Example: Purchased new equipment for a company on credit.	General Journal
a) Payment of a new computer by cash.	
b) Credit sales to Nur Creative Enterprise	
c) Purchased goods from creditor Nabby Enterprise.	
d) Cash sales from customer Ali.	
e) Paid office electricity bills by cash.	
f) Purchased office stationery by cash.	
g) Returned goods to Nabby Enterprise due to a packaging error.	
h) Received a commission by cash for the machine sold.	
i) Purchased goods from creditor Bumble Enterprise.	
j) Payment of toll and parking by cash.	

[10 marks]

CLO1

- b) You are required to report the transactions below into the appropriate journals.

Date	Transactions
Jan 6	Sold goods to Wan Enterprise for RM 920 on credit
9	Purchased goods RM1,200 from Hamidun Enterprise by credit
10	Sold goods for RM 2,300 on credit to Bee Enterprise
16	Returned goods to Hamidun Enterprise due to faulty RM 150
20	Purchased goods for RM 2,500 from Danny Shop by credit

[10 marks]

SOALAN 2

CLO1

a) (i) Senaraikan LIMA (5) sumber dokumen yang digunakan di dalam perniagaan.

[5 markah]

(ii) Tentukan jenis buku catatan pertama untuk transaksi di bawah:

Jenis Transaksi	Buku catatan pertama
Contoh: Membeli peralatan baharu untuk syarikat secara kredit.	Jurnal Am
a) Pembayaran komputer baharu secara tunai.	
b) Jualan kredit kepada Nur Creative Enterprise.	
c) Membeli barang daripada pemiutang Nabby Enterprise	
d) Jualan tunai daripada pelanggan Ali.	
e) Membayar bil elektrik pejabat secara tunai.	
f) Membeli alat tulis pejabat secara tunai.	
g) Barangan dipulangkan semula kepada Nabby Enterprise kerana kesilapan pembungkusan.	
h) Menerima komisen secara tunai untuk jualan mesin.	
i) Membeli barang daripada pemiutang Bumble Enterprise.	
j) Pembayaran tol dan tempat letak kereta secara tunai.	

[10 markah]

CLO1

b) Anda dikehendaki melaporkan transaksi di bawah ke dalam jurnal yang bersesuaian.

<i>Tarikh</i>	<i>Urusniaga</i>
<i>Jan 6</i>	<i>Menjual barang niaga kepada Wan Enterprise RM 920 secara kredit</i>
<i>9</i>	<i>Membeli barangniaga RM1,200 daripada Hamidun Enterprise secara kredit</i>
<i>10</i>	<i>Menjual barang niaga dengan harga RM 2,300 secara kredit kepada Bee Enterprise</i>
<i>16</i>	<i>Memulangkan barangniaga kepada Hamidun Enterprise kerana rosak RM 150</i>
<i>20</i>	<i>Membeli barangniaga RM 2,500 daripada Kedai Danny secara kredit</i>

[10 markah]

QUESTION 3

CLO1 a) (i) Record the transaction into the ledger.

Date	Particulars	Amount (RM)
2023 Jan 2	Paid maintenance expenses with cash	1,000
10	Paid staff salary by cheque	1,200

[5 marks]

CLO1 (ii) Give **TWO (2)** purposes of preparing the trial balance.

[5 marks]

CLO1 b) The followings are the account balances from the book of Minna Enterprise for September 2023.

	Amount (RM)
Bank	42,000
Cash	8,600
Equipment at cost	35,000
Accumulated Depreciation – Equipment	3,500
Capital	41,690
Loan	25,000
Account Receivable	18,000
Account Payable	10,060
Inventory on 1 August 2022	9,400
Sales	131,200
Purchase	81,400
Return Inwards	1,000
Return Outwards	3,050
Carriage Inwards	500
Carriage Outwards	1,200
Salary	10,000

Insurance	5,000
Utility	2,400
TOTAL	429,000

You are required to report the trial balance as at 30th September 2023 for Minny Enterprise.

[15 marks]

SOALAN 3

CLO1

a) (i) Catatkan urus niaga berikut ke dalam lejar.

Tarikh	Butiran	Jumlah (RM)
2023 Jan 2	Membayar perbelanjaan penyelenggaraan secara tunai	1,000
10	Membayar gaji kakitangan dengan cek	1,200

[5 markah]

CLO1

(ii) Berikan **DUA (2)** tujuan penyediaan imbalan duga.

[5 markah]

CLO1

b) Berikut ialah baki akaun yang diambil daripada buku Minna Enterprise pada September 2023.

	Akaun (RM)
Bank	42,000
Tunai	8,600
Peralatan pada kos	35,000
Susut Nilai Berkumpul – Peralatan	3,500
Modal	41,690
Pinjaman	25,000
Akaun Belum Terima	18,000
Akaun Pemiutang	10,060
Inventori pada 1 Ogos 2022	9,400
Jualan	131,200
Belian	81,400
Pulangan Masuk	1,000
Pulangan Keluar	3,050
Angkutan Masuk	500
Angkutan keluar	1,200

<i>Gaji</i>	<i>10,060</i>
<i>Insuran</i>	<i>5,000</i>
<i>Utiliti</i>	<i>2,400</i>
<i>JUMLAH</i>	<i>429,000</i>

Anda dikehendaki melaporkan Imbangan Duga pada 30 September 2023 bagi Minny Enterprise.

[15 markah]

QUESTION 4

CLO1

- a) Define accrued revenue and accrued expenses with an example.

[5 marks]

CLO1

- b) The following is the Trial Balance of RAA Enterprise as at 31st December 2023.

Item	Debit (RM)	Credit (RM)
Bank	48,800	
Cash	10,600	
Equipment (cost)	40,000	
Capital		72,000
Loan		31,480
Account receivable	18,000	
Account payable		12,000
Inventory on 1 January 2023	9,400	
Sales		129,320
Purchase	92,500	
Salary	22,000	
Rental	3,500	
Total	244,800	244,800

Additional information:

- i. Inventory as of 31st December 2023, RM10,800.
- ii. Accrued salary RM500.
- iii. Depreciation for equipment is 10% of cost.

You are required to report:

CLO1

- i. Statement of Comprehensive Income for the year ended 31st December 2023.

[10 marks]

- ii. Statement of Financial Position as at 31st December 2023.

[10 marks]

SOALAN 4

CLO1 a) Definisikan hasil terakru dan belanja terakru bersama dengan contoh. [5 markah]

CLO1 b) Berikut adalah Imbangan Duga bagi RAA Enterprise pada 31 Disember 2023.

	Debit (RM)	Kredit (RM)
Bank	48,800	
Tunai	10,600	
Peralatan (kos)	40,000	
Modal		72,000
Pinjaman		31,480
Akaun belum terima	18,000	
Akaun belum bayar		12,000
Inventori pada 1 Januari 2023	9,400	
Jualan		129,320
Belian	92,500	
Gaji	22,000	
Sewa	3,500	
Jumlah	244,800	244,800

Maklumat tambahan:

- i. Inventori pada 31 Disember 2023, RM10,800.
- ii. Gaji terakru RM500.
- iii. Susutnilai bagi peralatan adalah 10% daripada kos.

Anda dikehendaki untuk melaporkan:

CLO1 a) Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023. [10 markah]

CLO1 b) Penyata Kedudukan Kewangan pada 31 Disember 2023. [10 markah]

SOALAN TAMAT