

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 : 2022/2023

DPA10013: FINANCIAL ACCOUNTING 1

TARIKH : 13 JUN 2023

MASA : 2.30 PTG – 4.30 PTG (2 JAM)

Kertas ini mengandungi **LIMA BELAS (15)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

STRUCTURE: 100 MARKS**STRUKTUR: 100 MARKAH****INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan struktur. Jawab **SEMUA** soalan.*

QUESTION 1

- CLO1 (a) List **FIVE (5)** types of accounting fields

[5 marks]

- CLO1 (b) Categorize the accounting concept that relates to the following situations.

Situation	Accounting Concept
Zainal launched clothes manufacturing company with the idea that it will always be running in the business.	
Afifah provides products to customers, recording the sales in Ringgit Malaysia in the accounting book.	
Despite the fact that the current value of the premise is higher than the initial price, Hakeem continues to record the price of land at the original amount.	
Stiletto House used the straight-line methods to calculate the depreciation on fixed assets from the 1 st year operated	
Alisya paid her house rental using her personal account and not the company account.	

[5 marks]

CLO1

- (c) i. Using the format given below, show the effect of transactions on the accounting equation.

Transaction	Effect on transactions				
	Assets + Expenses = Liabilities + Owner's Equity + Revenue				
	Assets	Expenses	Liabilities	Owner's Equity	Revenue
Example: Receive commission RM350 by cheque	Bank +RM350				Commission +RM350

BUSINESS TRANSACTION	
i.	The owner contributed cash of RM15,000 into the business
ii.	Cash Sales RM850
iii.	Credit purchase of goods from Jati Niaga RM2,300
iv.	Credit sales of goods for RM3,200 to Lilo Trading
v.	Paid Rental RM1,500 by cash

[10 marks]

- ii. Based on your answer in Question c (i) above, calculate the total of assets, expenses, liabilities, capital and revenue, and show it into the expanded accounting equation.

[5 marks]

SOALAN 1

CLO1 (a) Senaraikan **LIMA (5)** jenis cabang perakaunan

[5 markah]

CLO1 (b) Kategorikan konsep perakaunan yang berkaitan dengan situasi berikut.

Situasi	Konsep Perakaunan
Zainal memulakan perniagaan membuat pakaian dan mengandaikan perniagaan tersebut akan sentiasa beroperasi	
Afifah menjual barang kepada pelanggan dan merekodkan ke dalam buku perakaunan dengan menggunakan Ringgit Malaysia	
Walaupun nilai premis semasa adalah lebih tinggi dari harga asal, Hakeem tetap merekod premis tersebut mengikut harga asal	
Stiletto House menggunakan kaedah garis lurus untuk merekod susut nilai bagi asset bukan semasa bermula dari tahun pertama beroperasi	
Alisya membayar sewa rumahnya menggunakan akaun peribadi bukannya akaun perniagaan	

[5 markah]

- CLO1 (c) i. Menggunakan format yang diberikan di bawah, tunjukkan kesan urus niaga ke atas persamaan perakaunan.

Transaksi	Kesan transaksi				
	Aset + Belanja = Liabiliti + Ekuiti Pemilik + Hasil				
	Aset	Belanja	Liabiliti	Ekuiti Pemilik	Hasil
Contoh: Terima komisen RM350 dengan cek	Bank +RM350				Komisen +RM350

BUSINESS TRANSACTION	
i.	Pemilik membawa masuk wang tunai RM15,000 ke dalam perniagaan
ii.	Jualan tunai RM850
iii.	Beli barang niaga secara kredit daripada Jati Niaga bernilai RM2,300
iv.	Jualan barang niaga secara kredit sebanyak RM3,200 kepada Lilo Trading
v.	Membayar sewa secara tunai RM1,500

[10 markah]

- ii. Berdasarkan jawapan anda dalam soalan c (i) di atas, kira jumlah aset, belanja, liabiliti, ekuiti pemilik dan hasil, dan tunjukkan ke dalam persamaan perakaunan yang telah dikembangkan.

[5 markah]

QUESTION 2

(a)

CLO1

- i) Identify the normal balance of the account type below.

Account Type	Debit	Credit
Revenue		X
Owner's Equity		
Current liabilities		
Non-Current liabilities		
Expenses		
Current Asset		

[5 marks]

CLO1

- ii) State each of the accounts below, whether it is an asset, liability, expenses, owner equity, or revenue type of account.

Account	Types of Account
Furniture	Asset
Motor Vehicles	
Interest on loan	
Dividend received	
Bank Overdraft	
Drawings	

[5 marks]

CLO1

- b) The following balances were obtained on 1st January 2022 from Hikmah Sdn Bhd:

Cash	RM 12,000
Bank	RM 28,000

January 2	Bought furniture by cheque RM3,000
8	Purchased goods from Silala RM5,000 on credit
14	Purchase return to Silala RM250
20	Sold goods to Arba RM4,200 on credit
26	Rental received RM2,000 by cheque
31	Paid Silala RM1,300 by cash

You are required to prepare journal entries for all the transactions above.

[15 marks]

SOALAN 2

(a)

CLO1

- i) Kenal pasti baki normal berdasarkan jenis akaun di bawah:

<i>Jenis Akaun</i>	<i>Debit</i>	<i>Kredit</i>
<i>Hasil</i>		<i>X</i>
<i>Ekuiti Pemilik</i>		
<i>Liabiliti Semasa</i>		
<i>Liabiliti Bukan Semasa</i>		
<i>Belanja</i>		
<i>Aset Semasa</i>		

[5 markah]

CLO1

- ii) Nyatakan setiap akaun di bawah sama ada berada di bawah kumpulan akaun aset, liabiliti, ekuiti pemilik, belanja atau hasil.

<i>Akaun</i>	<i>Jenis Akaun</i>
<i>Perabot</i>	<i>Aset</i>
<i>Kenderaan bermotor</i>	
<i>Faedah atas pinjaman</i>	
<i>Dividen diterima</i>	
<i>Overdraf Bank</i>	
<i>Ambilan</i>	

[5 markah]

CLO1

b) Baki berikut telah diperoleh pada 1 Januari 2022 dari Hikmah Sdn Bhd:

<i>Tunai</i>	<i>RM 12,000</i>
<i>Bank</i>	<i>RM 28,000</i>

<i>January 2</i>	<i>Beli perabot RM3,000 dengan cek</i>
<i>8</i>	<i>Beli barang niaga dari Silala secara kredit RM5,000</i>
<i>14</i>	<i>Pulangan belian kepada Silala RM250</i>
<i>20</i>	<i>Jualan barang niaga kepada Arba RM4,200 secara kredit</i>
<i>26</i>	<i>Sewa diterima RM2,000 dengan cek</i>
<i>31</i>	<i>Bayar Silala RM 1,300 dengan tunai</i>

Anda dikehendaki menyediakan catatan jurnal bagi semua urusaniaga di atas.

[15 marks]

QUESTION 3

The transaction of Kaila Enterprise is given as follows:

Date	Particulars
2023 January 1	Started business with cash in hand RM15,000 and Office Equipment RM7,500.
6	Purchased goods worth RM6, 500 from Zulkifli Enterprise on credit
8	Sold goods worth RM5, 600 to Azura Trading on credit
12	Withdrew cash RM800 for personal premium insurance
17	Azura Trading paid all amount owing on 8 January, by cheque RM5,000
22	Paid utility bills RM200 by cheque
27	Paid salary RM2,000 by cheque

- CLO1 (a) You are required to detail the above transactions into ledgers and balancing of the accounts.

[10 marks]

- CLO1 (b) Based on your answer in Question (a), you are required to prepare a Trial Balance as at 31st January 2023.

[15 marks]

SOALAN 3

Transaksi bagi Kaila Enterprise adalah seperti berikut:

<i>Tarikh</i>	<i>Butiran</i>
2023 Januari 1	Memulakan perniagaan dengan tunai di tangan RM15,000 dan peralatan pejabat RM7,500.
6	Membeli barang niaga RM6,500 daripada Zulkifli Enterprise secara kredit
8	Menjual barang niaga bernilai RM5, 600 kepada Azura Trading secara kredit
12	Mengeluarkan RM800 daripada akaun tunai untuk bayaran premium insuran peribadi
17	Azura Trading membayar semua jumlah hutang pada 8 Januari dengan cek RM5,000
22	Membayar bil utiliti RM200 dengan cek
27	Bayar gaji RM2,000 dengan cek.

CLO1 (a) *Anda dikehendaki untuk memperincikan urus niaga di atas ke dalam lejar dan mengimbangnya.*

[10 markah]

CLO1 (b) *Berdasarkan jawapan anda dalam soalan (a), anda dikehendaki menyediakan imbalan duga pada 31 Januari 2023.*

[10 markah]

QUESTION 4

The following Trial Balance extracted from the books of Mansor Enterprise as at 31st December 2022.

Mansor Enterprise
Trial Balance as at 31st December 2022

	Debit (RM)	Credit (RM)
Purchase and Sales	63,000	95,400
Return	7,850	7,500
Inventory (Opening)	34,500	
Capital		190,060
Drawings	10,000	
Motor Vehicle	50,000	
Furniture	20,000	
Rental		15,500
Account Receivable and Account Payable	60,000	55,000
Cash at bank	52,000	
Cash in hand	15,820	
Allowance for doubtful debts		12,230
Discount	1,800	2,500
Salaries	15,960	
Long Term Investment	74,460	
Utility	9,000	
Carriage inwards	2,000	
Insurance	7,500	
Long Term Loan		60,000
Premis	47,900	
Accumulated depreciation:		
Motor Vehicle		31,600
Furniture		2,000
	471,790	471,790

Additional information:

1. Closing stock on 31st December 2022 was RM 60,000
2. Insurance was paid for the period January 2022 to March 2023.
3. Rental not yet received amounted to RM 500.
4. Allowance for doubtful debts was to be adjusted to 8% of the debtor's balance after taking into consideration a bad debt of RM 2500.
5. An annual depreciation needs to be calculated as follows:

Motor Vehicle	10% on cost
Furniture	10 % on net book value

You are required to:

- | | | |
|------|---|------------|
| CLO1 | (a) Report net profit or net loss by preparing Statement of Comprehensive Income for the year ended 31 st December 2022. | [10 marks] |
| CLO1 | (b) Prepare the Statement of Financial Position as at 31 st December 2022. | [15 marks] |

SOALAN 4

Imbangan Duga berikut adalah petikan daripada buku-buku Mansor Enterprise pada 31 Disember 2022.

Mansor Enterprise
Imbangan Duga pada 31 Disember 2022

	RM	RM
Belian dan jualan	63,000	95,400
Pulangan	7,850	7,500
Inventori (Awal)	34,500	
Modal		190,060
Ambilan	10,000	
Kenderaan	50,000	
Perabot	20,000	
Sewa		15,500
Akaun Belum Terima dan Akaun Belum Bayar	60,000	55,000
Tunai di bank	52,000	
Tunai di tangan	15,820	
Peruntukan Hutang ragu		12,230
Diskaun	1,800	2,500
Gaji	15,960	
Pelaburan Jangka Panjang	74,460	
Belanja Utiliti	9,000	
Angkutan Masuk	2,000	
Insurans	7,500	
Pinjaman Jangka Panjang		60,000
Premis	47,900	
Susut nilai terkumpul:		
Kenderaan		31,600
Perabot		2,000
	471,790	471,790

Maklumat tambahan:

1. *Stok akhir pada 31 Disember 2022 adalah RM60,000*
2. *Insurans dibayar untuk tempoh Januari 2022 sehingga Mac 2023*
3. *Hasil sewa belum diterima berjumlah RM500.*
4. *Peruntukan hutang ragu dilaraskan kepada 8% daripada baki penghutang selepas mengambil kira hutang lapuk sebanyak RM2,500.*
5. *Susut nilai tahunan perlu dikira seperti berikut:*

<i>Kenderaan</i>	<i>10% atas kos</i>
<i>Perabot</i>	<i>10 % atas nilai buku</i>

Anda dikehendaki:

- CLO1 (a) *Melaporkan untung bersih atau rugi bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2022*
[10 markah]
- CLO1 (b) *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2022.*
[15 markah]

SOALAN TAMAT