

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

DPA10183: BUSINESS ACCOUNTING

TARIKH : 15 JUN 2023

MASA : 8.30 PG – 10.30 PG (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** 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)** questions. Answers **ALL** questions.

ARAHAN:

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

QUESTION 1

- CLO1 (a) (i) Accounting involves several processes in order to assist stakeholders in making decision. List **FIVE (5)** process in accounting.

[5 marks]

- (ii) Accounting concepts are ideas, assumptions and conditions based on which a business entity records its financial transactions. List **FIVE (5)** basic accounting concepts.

[5 marks]

- CLO1 (b) (i) Explain **ONE (1)** characteristic and **ONE (1)** example for the accounting classifications below:

1. Non-Current Asset
2. Current Asset
3. Non-Current Liability
4. Current Liability
5. Expense
6. Revenue

[12 marks]

- (ii) Express the basic accounting equations.

[3 marks]

SOALAN 1

- CLO1 (a) (i) *Perakaunan melibatkan beberapa proses untuk membantu pihak berkepentingan dalam membuat keputusan. Senaraikan **LIMA (5)** proses dalam perakaunan.*

[5 markah]

- (ii) *Konsep perakaunan adalah idea, andaian dan syarat dimana entiti perniagaan merekodkan transaksi kewangannya. Senarai **LIMA (5)** konsep asas perakaunan.*

[5 markah]

- CLO1 (b) (i) *Terangkan **SATU (1)** ciri beserta **SATU (1)** contoh untuk klasifikasi perakaunan di bawah:*

- 1. Aset Bukan Semasa*
- 2. Aset Semasa*
- 3. Bukan Liabiliti Semasa*
- 4. Liabiliti Semasa*
- 5. Belanja*
- 6. Hasil*

[12 markah]

- (ii) *Nyatakan persamaan perakaunan asas.*

[3 markah]

QUESTION 2

CLO1

(a) Fill up the table below:

NO	SOURCE DOCUMENTS	TRANSACTION	BOOK OF PRIME ENTRY
EG	Invoice received	Credit purchase	Purchase day book
1	Invoice issued		
2		Return inwards	
3		Return outwards	
4	Cash bill received	Cash purchase	
5	Cash bill issued		Cash Book (Dr. Cash Column)
6	Memo	Drawing of goods	
7		Drawing of assets	
8		Additional capital	
9	Receipt received	Cash payment	
10	Cheque butts	Payment by cheques	

[10 marks]

- CLO2 (b) On 1 October 2022, Ufaira Amina commenced business with the following assets and liabilities:

Cash	RM 20,000
Bank	RM 10,000
Premises	RM 80,000
Creditor : Naima Enterprise	RM 25,000

During the month of October 2022, Ufaira Amina had the following transactions:

DATE	TRANSACTION	RM
2022		
October 2	Cash purchase from Khuza.	5,500
4	Sold good on credit to Hana Enterprise (After discount 10%).	4,000
7	Paid water and electricity bill by cheque.	350
8	Purchase computer for her children by cash.	2,500
12	Issued an invoice to Bubu Trading.	800
15	Received an invoice from Kunang Trading.	420
20	Paid wages by cheque.	300
22	Cash sale and banked in the amount on the same day	600
25	Received cheque from Hana Enterprise as full settlement of her account.	Discount allowed 2%

You are required to report all the transactions above into the relevant ledger without balance off.

[15 marks]

SOALAN 2

CLO1

(a) Isikan jadual di bawah:

BIL	DOKUMEN SUMBER	TRANSAKSI	BUKU CATATAN PERTAMA
<i>CTH</i>	<i>Invois diterima</i>	<i>Belian kredit</i>	<i>Jurnal belian</i>
<i>1</i>	<i>Invois dikeluarkan</i>		
<i>2</i>		<i>Pulangan masuk</i>	
<i>3</i>		<i>Pulangan keluar</i>	
<i>4</i>	<i>Bil tunai diterima</i>	<i>Belian tunai</i>	
<i>5</i>	<i>Bil tunai dikeluarkan</i>		<i>Buku Tunai (Dt. Ruangan Tunai)</i>
<i>6</i>	<i>Memo</i>	<i>Ambilan barang niaga</i>	
<i>7</i>		<i>Ambilan aset</i>	
<i>8</i>		<i>Tambahan modal</i>	
<i>9</i>	<i>Resit diterima</i>	<i>Bayaran tunai</i>	
<i>10</i>	<i>Keratan cek</i>	<i>Bayaran menggunakan cek</i>	

[10 markah]

CLO2

(b) Pada 1 Oktober 2022, Ufaira Amina memulakan perniagaan dengan aset dan liabiliti seperti berikut:

<i>Tunai</i>	<i>RM 20,000</i>
<i>Bank</i>	<i>RM 10,000</i>
<i>Bangunan</i>	<i>RM 80,000</i>
<i>Pemiutang : Naima Enterprise</i>	<i>RM 25,000</i>

Sepanjang bulan Oktober 2022, Ufaira Amina mempunyai urusanniaga seperti berikut:

TARIKH	URUSNIAGA	RM
2022		
Oktober 2	<i>Belian tunai daripada Khuza.</i>	<i>5,500</i>
4	<i>Menjual barang secara kredit kepada Hana Enterprise (Selepas diskaun 10%).</i>	<i>4,000</i>
7	<i>Membayar bil air dan elektrik dengan cek.</i>	<i>350</i>
8	<i>Membeli komputer untuk anak-anaknya secara tunai</i>	<i>2,500</i>
12	<i>Mengeluarkan invois kepada Bubu Trading</i>	<i>800</i>
15	<i>Menerima invois daripada Kunang Trading</i>	<i>420</i>
20	<i>Membayar upah dengan cek</i>	<i>300</i>
22	<i>Jualan tunai dan jumlah jualan dibankkan pada hari yang sama</i>	<i>600</i>
25	<i>Menerima cek daripada Hana Enterprise sebagai penyelesaian penuh ke atas akaunnya</i>	<i>Diskaun diberi 2%</i>

Anda dikehendaki melaporkan semua urusanniaga di atas ke dalam lejar yang berkaitan tanpa imbangkan.

[15 markah]

QUESTION 3

CLO2

The following is the normal balance of accounts from ledger of Abbasy Enterprise as at 31 December 2022.

Accounts	RM
Purchases	348,000
Sales	395,000
Stock as at 1 January 2022	25,000
Capital	703,390
Motor vehicle	90,000
Furniture	30,000
Fixture and fitting	24,850
Cash at bank	22,150
Cash in hand	62,750
Commission received	365
Discount allowed	225
Discount received	450
Salaries	1,120
Utilities	3,254
Rental received	124
Insurance	700
Carriage inwards	220
Carriage outwards	320
Office equipment	10,740
Long term investment	100,000
Account receivables	75,000
Account payables	90,000
Mortgage	55,000
Land	450,000

You are required to prepare the correct Trial Balance for Abbasy Enterprise as at 31 December 2022.

[25 marks]

SOALAN 3

CLO1 Berikut adalah baki normal akaun-akaun dari lejer Abbasy Enterprise pada 31 Disember 2022.

<i>Akaun-akaun</i>	<i>RM</i>
<i>Belian</i>	<i>348,000</i>
<i>Jualan</i>	<i>395,000</i>
<i>Stok pada 1 Januari 2022</i>	<i>25,000</i>
<i>Modal</i>	<i>703,390</i>
<i>Kenderan</i>	<i>90,000</i>
<i>Perabot</i>	<i>30,000</i>
<i>Lekapan dan kelengkapan</i>	<i>24,850</i>
<i>Tunai di bank</i>	<i>22,150</i>
<i>Tunai di tangan</i>	<i>62,750</i>
<i>Komisen diterima</i>	<i>365</i>
<i>Diskaun diberi</i>	<i>225</i>
<i>Diskaun diterima</i>	<i>450</i>
<i>Gaji</i>	<i>1,120</i>
<i>Utiliti</i>	<i>3,254</i>
<i>Sewa diterima</i>	<i>124</i>
<i>Insuran</i>	<i>700</i>
<i>Angkutan masuk</i>	<i>220</i>
<i>Angkutan keluar</i>	<i>320</i>
<i>Peralatan pejabat</i>	<i>10,740</i>
<i>Pelaburan jangka panjang</i>	<i>100,000</i>
<i>Akaun belum terima</i>	<i>75,000</i>
<i>Akaun belum bayar</i>	<i>90,000</i>
<i>Gadai janji</i>	<i>55,000</i>
<i>Tanah</i>	<i>450,000</i>

Anda dikehendaki menyediakan Imbangan Duga yang betul bagi Abassy Enterprise pada 31 Disember 2022.

[25 markah]

QUESTION 4

CLO2 This is the Trial Balance of TWODs Enterprise as at 31 December 2022.

TWODs Enterprise
Trial Balance as at 31 December 2022

	Debit (RM)	Credit (RM)
Capital on 1 January 2022		20,000
Drawings	2,500	
Bank	20,000	
Cash	2,535	
Sales and Purchases	89,620	135,000
Sales return	475	
Purchases return		1,025
Wages	500	
Interest received		1,405
Interest expense	350	
Opening stock at 1 January 2022	4,700	
Carriage inwards	400	
Carriage outwards	700	
Debtors and Creditors	50,000	48,000
Commission received		1,200
Commission expenses	2,000	
Motor vehicles	13,000	
Salaries	5,000	
Rent expenses	2,600	
Water and electricity expenses	750	
Fixtures and fittings	10,000	
Telephone and postage expenses	1,420	
Discount allowed	450	
Discount received		370
	207,000	207,000

Additional information:

- i. Closing stock on 31 December 2022 is RM4,900.
- ii. Commission received RM300 was accrued.
- iii. There was an advance of RM1,000 for rent expenses.
- iv. Depreciation expenses for motor vehicles and fixtures and fitting is 10% on cost.
- v. Debtor amount RM2,000 is written off as an irrecoverable debts.

You are required to prepare:

- a) Statement of Comprehensive Income for the year ended 31 December 2022.
[15 marks]
- b) Statement of Financial Position as at 31 December 2022.
[10 marks]

SOALAN 4

CLO2 Berikut adalah Imbangan Duga bagi TWODs Enterprise pada 31 Disember 2022.

*TWODs Enterprise
Imbangan Duga pada 31 Disember 2022*

	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Modal pada 1 Januari 2022</i>		20,000
<i>Ambilan</i>	2,500	
<i>Bank</i>	20,000	
<i>Tunai</i>	2,535	
<i>Jualan dan belian</i>	89,620	135,000
<i>Pulangan jualan</i>	475	
<i>Pulangan belian</i>		1,025
<i>Upah</i>	500	
<i>Faedah diterima</i>		1,405
<i>Belanja faedah</i>	350	
<i>Stok awal pada 1 Januari 2022</i>	4,700	
<i>Angkutan masuk</i>	400	
<i>Angkutan keluar</i>	700	
<i>Penghutang dan pemuitang</i>	50,000	48,000
<i>Komisen diterima</i>		1,200
<i>Belanja komisen</i>	2,000	
<i>Kenderaan</i>	13,000	
<i>Gaji</i>	5,000	
<i>Belanja Sewa</i>	2,600	
<i>Belanja elektrik dan air</i>	750	
<i>Lekapan dan lengkapan</i>	10,000	
<i>Belanja telefon dan pos</i>	1,420	
<i>Diskaun diberi</i>	450	
<i>Diskaun diterima</i>		370
	207,000	207,000

Maklumat tambahan:

- i. Stok akhir pada 31 Disember 2022 adalah RM4,900.
- ii. Komisen diterima terakru RM300.
- iii. Belanja sewa terdahulu sebanyak RM1,000.
- iv. Belanja susutnilai kenderaan dan lekapan dan lengkapan adalah 10% atas kos.
- v. Penghutang berjumlah RM2,000 dihapuskan sebagai hutang lapuk.

Anda dikehendaki menyediakan:

- (a) *Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2022.*

[15 markah]

- (b) *Penyata Kedudukan Kewangan pada 31 Disember 2022.*

[10 markah]

SOALAN TAMAT