

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2023/2024

DPA10013 : FINANCIAL ACCOUNTING 1

**TARIKH : 22 DISEMBER 2023
MASA : 8.30AM-10.30AM (2 JAM)**

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.
Bahagian A: Subjektif (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)** subjective questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

- CLO1 (a) List **FIVE (5)** types of source document used in business.

[5 marks]

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

No.	Transaction	Accounting Concept
i.	Ahmad paid his wife's insurance using his personal account.	
ii.	At the end of year 2022, Harry launched his bakery and will continue to carry the business for an indefinite period of time.	
iii.	An equipment depreciated on a straight line basis over 15 years since year 2000.	
iv.	Eventhough the market value is higher than acquisition cost, Alice recorded the building at acquisition cost.	
v.	Wafa sells a variety of cakes since 2016 and close the accounts every year using calendar year.	

[5 marks]

- CLO1 (c) i. Write a brief description regarding the types of users of accounting information with **ONE (1)** example each.

[6 marks]

- ii. Mr. Merlin wants to start his business by selling groceries. However, he is confused with the types of business entity and seeks your advice.

You are required to complete the table regarding the business entity.

	Sole Proprietor	Partnership	Company
Ownership			
Property ownership			
Legal Proceeding			

[9 marks]

SOALAN 1

- CLO1 (a) Senaraikan **LIMA (5)** jenis dokumen sumber yang digunakan dalam perniagaan.

[5 markah]

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

Bil.	Urusniaga	Konsep Perakaunan
i.	Ahmad membayar insurans isterinya menggunakan akaun peribadinya.	
ii.	Pada penghujung tahun 2022, Harry melancarkan kedai rotinya dan akan terus menjalankan perniagaan itu untuk tempoh masa yang tidak ditentukan.	
iii.	Peralatan disusutnilaikan secara garis lurus selama 15 tahun sejak tahun 2000.	
iv.	Walaupun nilai pasaran lebih tinggi daripada kos pemerolehan, Alice merekodkan bangunan pada kos pemerolehan.	
v.	Wafa menjual pelbagai jenis kek sejak tahun 2016 dan menutup akaun setiap tahun menggunakan tahun kalendar.	

[5 markah]

CLO1

- (c) i. Tulis penerangan ringkas mengenai jenis-jenis pengguna maklumat perakaunan dengan **SATU (1)** contoh setiap satu.

[6 markah]

- ii. Encik Merlin ingin memulakan perniagaannya dengan menjual barangan runcit. Walau bagaimanapun, dia keliru dengan jenis entiti perniagaan dan meminta nasihat anda. Anda dikehendaki melengkapkan jadual berkenaan entiti perniagaan.

	<i>Milikan Tunggal</i>	<i>Perkongsian</i>	<i>Syarikat</i>
<i>Pemilikan</i>			
<i>Pemilikan Harta</i>			
<i>Prosiding Undang-undang</i>			

[9 markah]

QUESTION 2

CLO1

- (a) i. Identify the normal balance for the following accounts either Debit or Credit:

- Accumulated depreciation.
- Accrued rental received.
- Capital.
- Investment.
- Commission expense.

[5 marks]

CLO1

ii. Define the following items:

- a) Current assets.
- b) Current liabilities.

[5 marks]

- (b) Encik Jailani started a business of selling computer gadgets on 1 January 2023. The following are transactions for the month of April 2023.

2023	
Apr 3	Purchase goods from AB Enterprise, RM 2,200.
Apr 7	Sales goods to Helmi, RM 1,800 and received cheque.
Apr 12	Paid personal insurance valued RM 460 by cheque.
Apr 17	Received commission by cash RM 580.
Apr 23	Purchase furniture from TF Trading worth RM 24,000. Trade discount 10%.

CLO1

You are required to complete the accounting equation table below and show the total of assets, expenses, liabilities, owner's equity and revenues.

Date	Assets	+ Expenses	= Liabilities	+ Owner's Equity	+ Revenues
Example: Cash sales RM 760.					
	Cash +RM 760				Sales +RM 760

[15 marks]

SOALAN 2

CLO1 (a) i. *Kenal pasti baki normal untuk akaun-akaun berikut sama ada Debit atau Kredit:*

- a) *Susutnilai terkumpul.*
- b) *Sewa diterima terakru.*
- c) *Modal.*
- d) *Pelaburan.*
- e) *Belanja komisen.*

[5 markah]

CLO1 ii. *Takrifkan item-item berikut:*

- a) *Aset semasa.*
- b) *Liabiliti semasa.*

[5 markah]

(b) *Encik Jailani memulakan perniagaan menjual gajet komputer pada 1 Januari 2023. Berikut adalah urusanniaga bagi bulan April 2023.*

CLO1

2023	
Apr 3	<i>Beli barang niaga daripada AB Enterprise, RM 2,200.</i>
Apr 7	<i>Jual barang niaga kepada Helmi, RM 1,800 dan terima cek.</i>
Apr 12	<i>Membayar insurans peribadi bernilai RM 460 secara cek.</i>
Apr 17	<i>Menerima komisen secara tunai RM 580.</i>
Apr 23	<i>Membeli perabot daripada TF Trading bernilai RM 24,000. Diskaun niaga 10%.</i>

Anda dikehendaki melengkapkan jadual persamaan perakaunan di bawah dan menunjukkan jumlah aset, belanja, liabiliti, ekuiti pemilik dan hasil.

<i>Tarikh</i>	<i>Aset</i>	<i>+ Belanja</i>	<i>= Liabiliti</i>	<i>- Equiti Pemilik</i>	<i>+ Hasil</i>
<i>Contoh: Jualan tunai RM 760.</i>					
	<i>Tunai +RM 760</i>				<i>Jualan +RM 760</i>

[15 markah]

QUESTION 3

Zek Trading started business on 1 April 2022 with cash in hand RM 5,000 and cash at bank RM 20,000. During the month of April 2022, the transactions occurred as follows:

Date	Transactions
April 3	Paid rental by cash RM 1,200.
5	Purchase shop equipment worth RM 3,500 and paid by cheque.
9	Purchase goods on credit from Tan Enterprise worth RM 2,500.
15	Returned damaged goods to Tan Enterprise RM 150.
19	Cash sales RM 340.
25	Paid utility bills RM150 by cash.
29	Paid salaries by cash RM 800.

You are required to:

- | | | |
|------|---|------------|
| CLO1 | (a) Report all the above transactions into the appropriate ledger and balance the accounts. | [10 marks] |
| CLO1 | (b) Prepare a Trial Balance as at 30 April 2022. | [15 marks] |

SOALAN 3

Zek Trading memulakan perniagaan pada 1 April 2022 dengan tunai di tangan RM 5,000 dan tunai di bank RM 20,000. Pada bulan April 2022, urusanniaga berikut berlaku seperti berikut :

<i>Tarikh</i>	<i>Urusniaga</i>
<i>April 3</i>	<i>Bayar sewa dengan tunai RM 1,200.</i>
<i>5</i>	<i>Membeli peralatan kedai bernilai RM 3,500 dan dibayar dengan cek.</i>
<i>9</i>	<i>Membeli barang niaga secara kredit dari Tan Enterprise bernilai RM 2,500.</i>
<i>15</i>	<i>Memulangkan barang niaga yang rosak kepada Tan Enterprise RM 150.</i>
<i>19</i>	<i>Jualan tunai RM 340.</i>
<i>25</i>	<i>Membayar bil utiliti RM 150 secara tunai.</i>
<i>29</i>	<i>Membayar gaji secara tunai RM 800.</i>

Anda dikehendaki untuk:

- CLO1 (a) *Melaporkan semua urusaniaga di atas ke dalam lejar yang bersesuaian dan imbangkan akaun.*

[10 markah]

- CLO1 (b) *Menyediakan Imbangan Duga pada 30 April 2022.*

[15 markah]

QUESTION 4

The following account balances were extracted from Amir Trading on 30 June 2023:

Trial Balance as at 30 June 2023		
Particulars	Debit (RM)	Credit (RM)
Capital		44,000
Opening inventory	5,500	
Purchases and Sales	51,400	95,000
Returns		4,000
Office equipment	21,000	
Vehicle	85,000	
Furniture	30,000	
Accumulated depreciation – Office equipment		2,100
Accumulated depreciation – Vehicle		8,500
Account receivables and Account payables	48,000	63,000
Carriage inwards	1,350	
Cash at bank	25,000	
Cash in hand	8,600	
Drawings	4,680	
Salaries	12,500	
Rent and rates	1,550	
Discounts	1,800	2,600
Insurance	820	
Loan		80,000
Bad debts	2,000	
	299,300	299,300

Additional information:

- i. Closing inventory valued at RM 4,100.
- ii. Salaries include RM 1,500 for July 2023.
- iii. Insurance and discount received were accrued valued at RM 180 and RM 300.
- iv. Depreciation for this year is to be provided as follows:
 - Office equipment 5% at cost
 - Vehicles 10% at cost
- v. The company business decided to write off a debt of RM 500 and create an allowance for doubtful debts at 5% of the remaining debtors.

Based on the above information, you are required to:

- | | | |
|------|---|------------|
| CLO1 | (a) Report the Statement of Comprehensive Income for the year ended 30 June 2023. | [10 marks] |
| CLO1 | (b) Prepare the Statement of Financial Position as at 30 June 2023. | [15 marks] |

SOALAN 4

Baki-baki akaun berikut telah diambil daripada Amir Trading pada 30 June 2023:

Imbangan Duga pada 30 Jun 2023		
Butiran	Debit (RM)	Kredit (RM)
<i>Modal</i>		44,000
<i>Inventori awal</i>	5,500	
<i>Belian dan Jualan</i>	51,400	95,000
<i>Pulangan</i>		4,000
<i>Kelengkapan pejabat</i>	21,000	
<i>Kenderaan</i>	85,000	
<i>Perabot</i>	30,000	
<i>Susutnilai terkumpul – Kelengkapan pejabat</i>		2,100
<i>Susutnilai terkumpul – Kenderaan</i>		8,500
<i>Akaun belum terima dan Akaun belum bayar</i>	48,000	63,000
<i>Angkutan masuk</i>	1,350	
<i>Tunai di bank</i>	25,000	
<i>Tunai di tangan</i>	8,600	
<i>Ambilan</i>	4,680	
<i>Gaji</i>	12,500	
<i>Sewa dan kadar</i>	1,550	
<i>Diskaun</i>	1,800	2,600
<i>Insurans</i>	820	
<i>Pinjaman</i>		80,000
<i>Hutang lapuk</i>	2,000	
	299,300	299,300

Maklumat tambahan:

- i. *Inventori akhir bernilai RM 4,100.*
- ii. *Gaji termasuk RM 1,500 untuk bulan Julai 2023.*
- iii. *Insurans dan diskaun diterima terakru bernilai RM 180 and RM 300.*

iv. *Susutnilai bagi tahun ini hendaklah disediakan seperti berikut:*

Kelengkapan pejabat 5% atas kos

Kenderaan 10% atas kos

v. *Perniagaan memutuskan untuk menghapus kira hutang sebanyak RM 500 dan mewujudkan peruntukan hutang ragu pada 5% daripada baki penghutang.*

Berdasarkan maklumat di atas, anda dikehendaki untuk:

CLO1 (a) *Melaporkan Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2023.*

[10 markah]

CLO1 (b) *Menyediakan Penyata Kedudukan Kewangan pada 30 Jun 2023.*

[15 markah]

END OF QUESTIONS

SOALAN TAMAT