

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2022/2023

DPA10013: FINANCIAL ACCOUNTING 1

TARIKH : 20 DISEMBER 2022 (SELASA)

MASA : 11.15 AM – 1.15 PM (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** 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 struktur. Jawab **SEMUA** soalan*

QUESTION 1

- CLO1
C1 a) List **FIVE (5)** external users of financial information. [5 marks]
- CLO1
C2 b) Explain the following accounting concepts:
- i. Historical cost concept [2.5 marks]
 - ii. Going concern concept [2.5 marks]
- c) Cik Bibah starts a bakery by investing RM7,000 cash in the bank and brings in a car of RM53,000 for business purposes.

2022 July 1	Purchase goods worth RM6,750 by credit from Healthy Choc Bhd.
3	Purchase a machine worth RM8,500 by credit from Heavy Machine Bhd with a trade discount of 5%.
5	Paid by cheque RM3,500 to Kayu Jati Sdn Bhd for the purchase of furniture.
6	Cash sales RM1,580 to Alif.
9	Cik Bibah took goods worth RM850 for her mother's birthday celebration.
10	Sold goods to Siti Miza worth RM1,600 by credit.
13	The business paid all outstanding amounts by cheque to Healthy Choc Bhd. Received a discount of 10%.
22	Received cash from Siti Miza as a full settlement of her debts.
31	The business paid salaries amounting to RM1,950 by cheque.

You are required to complete the table below using the transactions above:

Date	Asset	+	Expense	=	Liability	+	Equity	+	Revenue

[15 marks]

CLO1
C3

SOALAN 1CLO1
C1a) Senaraikan **LIMA (5)** pengguna luar maklumat kewangan.

[5 markah]

CLO1
C2

b) Terangkan konsep perakaunan berikut:

i. Konsep kos sejarah

[2.5 markah]

ii. Konsep berterusan

[2.5 markah]

(c) Cik Bibah memulakan bakeri dengan melabur RM7,000 tunai di bank dan membawa masuk sebuah kereta yang bernilai RM53,000 untuk kegunaan perniagaan.

2022 Julai 1	Beli barangniaga bernilai RM6,750 secara kredit dari Healthy Choc Bhd.
3	Membeli sebuah mesin bernilai RM8,500 dari Heavy Machine Bhd dengan diskaun niaga sebanyak 5%.
5	Bayar menggunakan cek RM3,500 kepada Kayu Jati Sdn Bhd untuk pembelian perabot.
6	Jualan tunai RM1,580 kepada Alif.
9	Cik Bibah mengambil barangniaga berjumlah RM850 untuk ulangtahun kelahiran emaknya.
10	Jual barangniaga kepada Siti Miza berjumlah RM1,600 secara kredit.
13	Perniagaan membayar semua hutang menggunakan cek kepada Healthy Choc Bhd. Terima diskaun 10%.
22	Terima tunai daripada Siti Miza sebagai pembayaran semua hutangnya.
31	Perniagaan membayar gaji berjumlah RM 1,950 dengan cek.

CLO1
C3

Anda dikehendaki melengkapkan jadual dibawah berdasarkan transaksi di atas:

Tarikh	Aset	+	Belanja	=	Liabiliti	+	Ekuiti	+	Hasil

[15 markah]

QUESTION 2CLO1
C1

a) Identify the normal balance for the following accounts either Debit or Credit:

- i. Allowance for doubtful debts
- ii. Mortgage
- iii. Dividend income
- iv. Accrued salary
- v. Bad debts

[5 marks]

CLO1
C2

b) Explain the following terms:

- i. Revenue
- ii. Expenses

[2.5 marks]

[2.5 marks]

c) Amir started his Sejuk Beku Sdn Bhd on 1 August 2022. The following transactions occurred during August 2022.

2022	
Aug 1	Started business by depositing RM5,000 in a current account with a bank. Contributed additional cash of RM15,000.
2	Bought goods on credit from Paw Sdn Bhd at a list price of RM2,000 before being given a trade discount of 10%.
8	Credit sales: RM1,000 to Nicky.
11	Nicky returned goods, which did not meet the required specification, worth RM100.
15	Drawings of cash RM500 for the owner's personal use.

CLO1
C3

You are required to:

- i. Prepare journal entries for the above transactions.

[5 marks]

- ii. Based on your answer in (c) (i), demonstrate ledger account without balancing it off.

[5 marks]

SOALAN 2CLO1
C1a) *Kenalpasti baki normal bagi akaun-akaun berikut sama ada Debit atau Kredit:*

- i. *Elaun hutang ragu*
- ii. *Gadai janji*
- iii. *Pendapatan dividen*
- iv. *Gaji terakru*
- v. *Hutang lapuk*

[5 markah]

CLO1
C2b) *Terangkan terma-terma berikut:*

- i. *Hasil*
- ii. *Belanja*

[2.5 markah]

[2.5 markah]

c) *Amir memulakan Sejuk Beku Sdn Bhd pada 1 Ogos 2022. Sepanjang bulan Ogos 2022, urusanniaga di bawah telah berlaku:*

2022	
Ogos 1	<i>Memulakan perniagaan dengan mendeposit RM5,000 ke dalam akaun semasa bank. Menyumbang tunai tambahan sebanyak RM15,000.</i>
2	<i>Beli barang secara kredit daripada Paw Sdn Bhd dengan harga RM2,000 sebelum menerima diskaun niaga 10%.</i>
8	<i>Jualan kredit RM1,000 kepada Nicky.</i>
11	<i>Nicky memulangkan barang yang tidak memenuhi spesifikasi yang diminta, bernilai RM100.</i>
15	<i>Ambilan tunai RM500 untuk kegunaan peribadi pemilik.</i>

CLO1
C3*Anda dikehendaki untuk:*

- i. *Menyediakan catatan jurnal bagi transaksi-transaksi di atas.*

[5 markah]

- ii. *Berdasarkan jawapan anda pada (c)(i), tunjukkan lejar tanpa mengimbangnya.*

[5 markah]

QUESTION 3CLO1
C1

a) You are required to:

- i. State
- TWO (2)**
- purposes of preparing a trial balance.

[2 marks]

- ii. List
- THREE (3)**
- types of errors that affect the trial balance agreement.

[3 marks]

b) The accounting information of Qays Yusuf Enterprise is given as follows:

Date	Particulars
2022	
Apr 1	Started a business with cash in hand RM20,000 and Fixtures and Fittings RM8,800.
9	Sold goods RM3,200 on credit to Hafiz.
14	Cash purchases amounts RM2,800.
17	Took cash of RM380 for personal premium insurance.
21	Issued credit note to Hafiz RM120.
26	Received cash from Hafiz RM1,800.

CLO1
C2

You are required to simplify the above transaction into the respective ledger by balancing off the accounts.

[10 marks]

CLO1
C3

c) Based on your answer in (b), you are required to prepare Trial Balance for Qays Yusuf Enterprise.

[10 marks]

SOALAN 3CLO1
C1a) *Anda dikehendaki untuk:*i. *Nyatakan **DUA (2)** tujuan menyediakan imbalan duga.*

[2 markah]

ii. *Senaraikan **TIGA (3)** jenis kesilapan yang memberi kesan kepada keseimbangan imbalan duga.*

[3 markah]

b) *Maklumat perakaunan Qays Yusuf Enterprise adalah seperti berikut:*

Tarikh	Perkara
2022	
Apr 1	Memulakan perniagaan dengan tunai di tangan RM20,000 dan Lekapan dan Lengkapan RM8,800.
9	Jualan barang niaga secara kredit kepada Hafiz RM3,200.
14	Belian tunai berjumlah RM2,800.
17	Mengambil tunai RM380 untuk bayaran premium insuran peribadi.
21	Menghantar nota kredit kepada Hafiz RM120.
26	Menerima tunai daripada Hafiz RM1,800.

CLO1
C2*Anda dikehendaki untuk meringkaskan transaksi di atas ke dalam lejar dengan mengimbangkan akaun-akaun tersebut.*

[10 markah]

CLO1
C3c) *Berdasarkan jawapan anda di bahagian (b), anda dikehendaki menyediakan Imbalan Duga bagi Qays Yusuf Enterprise.*

[10 markah]

QUESTION 4

Trial balance for Bong Travel and Tours on 31 March 2022, a tour operator, are as follows:

Trial Balance as at 31 March 2022

	DR (RM)	CR (RM)
Capital		70,000
Premises	150,000	
Motor vehicle	114,000	
Furniture & fittings	60,000	
Debtors	36,600	
Drawing	1,800	
Advertising	3,000	
Electricity	1,800	
Telephone bills	700	
Insurance	3,600	
Transportation expense	14,000	
Salary and wages	69,000	
Sales of tickets		185,500
Creditors – Nik Car Dealer		50,000
- Bling Furniture		10,000
6% bank loan		100,000
Interest income		500
Fixed deposit	37,000	
Accumulated depreciation:		
- Premises		41,000
- Motor vehicle		28,000
- Furniture & fittings		15,000
Bank	7,000	
Cash	1,500	
	500,000	500,000

The following information was available on 31 March 2022:

1. Electricity bill amounting to RM250 has not been paid.
2. Insurance for 3 months was paid in advance for the period up to 30 June 2022.
3. Interest on fixed deposit amounted RM80 was not yet received.
4. Provision for doubtful debts was to be adjusted to 8% from the debtor's balance after taking into consideration a bad debt of RM4,445.
5. Premises, motor vehicle and furniture & fitting are depreciated at an annual rate of 4%, 20% and 10% respectively using straight line method.

Based on above information, you are required to:

CLO1
C2

- a) Report the statement of comprehensive income for the year ended 31 March 2022.

[15 marks]

CLO1
C3

- b) Prepare the statement of financial position as at 31 March 2022.

[15 marks]

SOALAN 4

Imbangan Duga Bong Travel and Tour pada 31 Mac 2022, iaitu pengendali pelancongan, adalah seperti berikut:

Imbangan Duga pada 31 Mac 2022

	<i>DT (RM)</i>	<i>KT (RM)</i>
<i>Modal</i>		<i>70,000</i>
<i>Premis</i>	<i>150,000</i>	
<i>Kereta</i>	<i>114,000</i>	
<i>Perabot dan kelengkapan</i>	<i>60,000</i>	
<i>Penghutang</i>	<i>36,600</i>	
<i>Ambilan</i>	<i>1,800</i>	
<i>Pengiklanan</i>	<i>3,000</i>	
<i>Elektrik</i>	<i>1,800</i>	
<i>Bil Telefon</i>	<i>700</i>	
<i>Insuran</i>	<i>3,600</i>	
<i>Belanja pengangkutan</i>	<i>14,000</i>	
<i>Gaji dan upah</i>	<i>69,000</i>	
<i>Jualan Tiket</i>		<i>185,500</i>
<i>Pemiutang – Nik Car Dealer</i>		<i>50,000</i>
<i>- Bling Furniture</i>		<i>10,000</i>
<i>6% pinjaman bank</i>		<i>100,000</i>
<i>Pendapatan faedah</i>		<i>500</i>
<i>Deposit tetap</i>	<i>37,000</i>	
<i>Susut nilai terkumpul:</i>		
<i>- Premis</i>		<i>41,000</i>
<i>- Kereta</i>		<i>28,000</i>
<i>- Perabot dan kelengkapan</i>		<i>15,000</i>
<i>Bank</i>	<i>7,000</i>	
<i>Tunai</i>	<i>1,500</i>	
	<i>500,000</i>	<i>500,000</i>

Berikut adalah maklumat yang tersedia pada 31 Mac 2022:

- 1. Bil elektrik berjumlah RM250 belum dibayar.*
- 2. Insuran untuk 3 bulan telah dibayar terlebih dahulu untuk tempoh sehingga 30 Jun 2022.*
- 3. Faedah untuk deposit tetap berjumlah RM80 belum diterima.*
- 4. Peruntukan hutang ragu akan diselaraskan dengan 8% daripada baki penghutang bersih setelah mempertimbangkan hutang lapuk sebanyak RM4,445.*
- 5. Premis, kereta dan perabot dan kelengkapan masing-masing disusut nilaikan pada kadar 4%, 20% dan 10% setahun menggunakan kaedah garis lurus.*

Berdasarkan maklumat diatas anda dikehendaki untuk:

CLO1
C2

- a) Melaporkan penyata pendapatan komprehensif bagi tahun berakhir 31 Mac 2022.*

[15 markah]

CLO1
C3

- b) Menyediakan penyata kedudukan kewangan pada 31 Mac 2022.*

[15 markah]

SOALAN TAMAT