

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2022/2023

DPA10183: BUSINESS ACCOUNTING

TARIKH : 19 DISEMBER 2022

MASA : 8.30 AM – 10.30 AM (2 JAM)

Kertas ini mengandungi **SEMBILAN BELAS (19)** halaman bercetak.

Bahagian A: Objektif (20 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 25 MARKS
BAHAGIAN A : 25 MARKAH

INSTRUCTION:

This section consists of **TWENTY (20)** objective questions. Mark your answers in the OMR form provided.

ARAHAN :

*Bahagian ini mengandungi **DUA PULUH (20)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.*

CLO1
C1

1. The process of accounting can be described as:
Proses perakaunan boleh dijalankan melalui:
 - A. Classifying, summarizing, recording, analyzing and interpreting.
Mengklasifikasi, meringkas, merekod, menganalisa dan menterjemah.
 - B. Classifying, interpreting, analysing, summarizing and recording.
Mengklasifikasi, menterjemah, menganalisa, meringkaskan dan merekod.
 - C. Classifying, recording, analysing, summarizing and interpreting.
Mengklasifikasi, merekod, menganalisa, meringkaskan dan menterjemah.
 - D. Classifying, recording, summarizing, analysing, and interpreting.
Mengklasifikasi, merekod, meringkaskan, menganalisa, dan menterjemah.

CLO1
C1

2. Identify which of the following activities is **NOT** an accounting function?
*Kenalpasti antara aktiviti berikut yang manakah **BUKAN** fungsi perakaunan?*
 - A. Costing.
Kos.
 - B. Management consultancy.
Perundingan pengurusan.
 - C. Auditing.
Pengauditan.
 - D. Taxation.
Pengauditan.

CLO1
C2

3. The following are types of accounting information. Choose the correct answer.
Berikut merupakan jenis maklumat perakaunan. Pilih jawapan yang betul.

- A. An employee is an external user.
Pekerja ialah pengguna luaran.
- B. A potential investor is an external user.
Pelabur berpotensi ialah pengguna luaran.
- C. A customer is an internal user.
Pelanggan ialah pengguna dalaman.
- D. A financial institution is an internal user.
Institusi kewangan ialah pengguna luaran.

CLO1
C2

4. "The same accounting method must be used from one accounting period to another accounting period" represent as:
"Kaedah perakaunan yang sama perlu digunakan dari satu tempoh perakaunan ke tempoh perakaunan seterusnya" mewakili sebagai:

- A. Separate entity.
Entiti berasingan.
- B. Accounting period.
Tempoh perakaunan.
- C. Matching concept.
Konsep pemadanan.
- D. Consistency.
Ketekalan.

CLO1
C2

5. Trace which of the following is **NOT** an asset?
*Jejaki manakah yang berikut **BUKAN** aset?*

- A. Loan to Aniq.
Pinjaman kepada Aniq.
- B. Bank overdraft.
Overdraf bank.
- C. Machinery.
Mesin.
- D. Freehold premises.
Premis pegangan bebas.

CLO1
C2

6. Recognize which accounts are classified as liability?
Kenalpasti yang manakah akaun yang diklasifikasikan sebagai liabiliti?

- A. Account Receivable.
Akaun Belum Terima.
- B. Bank overdraft.
Overdraf bank.
- C. Loan to Adani.
Pinjaman kepada Adani.
- D. Cash in hand.
Tunai di tangan.

CLO1
C2

7. Choose which of the following accounting equation is **CORRECT**?
*Pilih yang manakah persamaan perakaunan yang berikut adalah **BETUL**?*

	Assets/Asset	=	Liabilities/Liabiliti	+	Capital/Modal
A.	6,980	=	1,560	+	5,200
B.	9,720	=	2,150	+	6,200
C.	8,450	=	3,800	+	4,600
D.	7,500	=	1,200	+	6,300

CLO1
C2

8. Merdeka Raya Enterprise bought computers on credit from ManPower Infotech Sdn. Bhd. Match the right effects towards the accounting equation.
Merdeka Raya Enterprise membeli komputer secara kredit daripada ManPower Infotech Sdn. Bhd. Padankan kesan yang betul terhadap persamaan perakaunan.

- A. Increase in both asset and liability
Peningkatan dalam aset dan liabiliti
- B. Increase in asset and decrease in liability
Peningkatan dalam aset dan pengurangan dalam liabiliti
- C. Increase in liability and decrease in asset
Peningkatan dalam liabiliti dan pengurangan dalam aset
- D. Decrease in both asset and liability
Pengurangan dalam aset dan liabiliti

CLO1
C1

9. Identify the following evidence that payment has been made by cheque.
Kenalpasti bukti berikut bahawa pembayaran telah dibuat melalui cek.

- A. Vouchers
Baucar
- B. Cheque butts
Keratan cek
- C. Memos
Memo
- D. Debit note
Nota debit

CLO1
C1

10. A special journal is used to record a specific type of transaction only. Identify which of the following below are **NOT** under special journal?
*Jurnal khas digunakan untuk merekod jenis urusaniaga yang khusus sahaja. Kenalpasti pernyataan di berikut **BUKAN** di bawah jurnal khas?*

- A. Purchases journal.
Jurnal belian.
- B. Sales journal.
Jurnal Jualan.
- C. Sales return journal.
Jurnal pulangan jualan.
- D. Drawing journal.
Jurnal ambilan.

CLO1
C2

11. Choose the purpose of issued Credit Notes
Pilih tujuan Nota Kredit dikeluarkan

- A. To deliver the goods.
Untuk menghantar barang.
- B. Seller needs to record total numbers of account payable.
Penjual perlu merekodkan jumlah bilangan akaun belum bayar.
- C. To indicate the amount written on the earlier invoice has been overstated.
Untuk menunjukkan jumlah yang ditulis pada invois terdahulu telah terlebih nyata.
- D. To inform buyers on all delivery charges.
Untuk memaklumkan pembeli tentang semua caj penghantaran.

- CLO1
C2
12. Received an invoice of RM5000 from supplier. This transaction will be reported in a:
Menerima invoice RM5000 daripada pembekal. Urusniaga ini akan dilaporkan di dalam:
- A. Sales Journal.
Jurnal Jualan.
 - B. Cash Payment Journal.
Jurnal Pembayaran Tunai.
 - C. Purchase Journal.
Jurnal Belian.
 - D. Cash Receipt Journal.
Jurnal Penerimaan Tunai.
- CLO2
C1
13. Recognize the double entry for payment of advertisement by cheque.
Kenali catatan bergu untuk pembayaran iklan melalui cek.
- A. Debit Bank Account, Credit Advertisement Account.
Debit Akaun Bank, Kredit Akaun Pengiklanan.
 - B. Debit Advertisement Account, Credit Bank Account.
Debit Akaun Pengiklanan, Kredit Akaun Bank.
 - C. Debit Bank Account, Credit Account Receivable.
Debit Akaun Bank, Kredit Akaun Belum Terima.
 - D. Debit Advertisement Account, Credit Account Receivable.
Debit Akaun Pengiklanan, Kredit Akaun Belum Terima.
- CLO2
C1
14. Identify which of the following transaction indicates as expenses?
Kenalpasti yang manakah transaksi berikut menunjukkan perbelanjaan?
- A. Paid salary to Norilah on March RM1,500.
Membayar gaji kepada Norilah pada Mac RM1,500.
 - B. Sold goods to Hassan RM2,000 by credit.
Menjual barang niaga kepada Hassan RM2,000 secara kredit.
 - C. Commision received RM500 by cash.
Menerima komisyen RM500 secara tunai.
 - D. Salary received from Dato' Esah RM3,000 by cheque.
Menerima gaji dari Dato' Esah RM3,000 dengan cek.

- CLO2
C2
15. Choose which of the following is **NOT** represented as a Trial Balance?
*Pilih yang manakah antara pernyataan berikut **TIDAK** mewakili sebagai Imbangan Duga?*
- A. The Trial Balance provides a check on the accuracy of the ledger accounts.
Imbangan Duga dapat memastikan ketepatan akaun lejar.
 - B. All errors are detected by the Trial Balance.
Semua kesilapan dapat dikenalpasti di Imbangan Duga.
 - C. The Trial Balance can be used to prepare the Income Statement.
Imbangan Duga boleh digunakan untuk menyediakan Penyata Pendapatan.
 - D. The total of the two columns of the Trial Balance should be the same.
Jumlah bagi kedua dua bahagian di Imbangan Duga mestilah sama.
- CLO2
C2
16. If the total amount of asset is RM90,000 and the total amount of liability is RM60,000. Calculate the amount of owner's equity.
Jika jumlah asset adalah RM90,000 dan jumlah liabiliti adalah RM60,000. Kirakan jumlah bagi ekuiti pemilik.
- A. RM 30,000
 - B. RM 150,000
 - C. RM 20,000
 - D. RM 60,000
- CLO2
C3
17. Farhan Trading bought an office equipment worth RM 88,000 on 1 January 2021. It is expected to be used for 10 years. At the end of the tenth year, an office equipment can be sold at the price of RM 5,500 as a scrap value. Calculate the depreciation of an office equipment per year.
Farhan Trading membeli satu peralatan pejabat bernilai RM 88,000 pada 1 Januari 2021. Ia dijangka boleh digunakan untuk 10 tahun. Pada akhir tahun kesepuluh, peralatan pejabat tersebut boleh dijual pada nilai skrap dengan harga RM 5,500. Kirakan susut nilai peralatan pejabat untuk setahun.
- A. RM 8,250
 - B. RM 8,550
 - C. RM 5,500
 - D. RM 8,800

CLO2
C3

18. The following Trial Balance (extracts) is obtained from Farahani Bhd on 31 December 2021.

	RM
Debtors	12,800
Bad Debts	400

Additional information:

(i) The allowance for doubtful debts is 5% of the debtors.

Compute the allowance for doubtful debts for the year 2021.

Imbangan Duga(ekstrak) berikut diperolehi daripada Farahani Bhd pada 31 Disember 2021.

	RM
<i>Penghutang</i>	<i>12,800</i>
<i>Hutang Lapuk</i>	<i>400</i>

Maklumat tambahan:

(i) Elaun hutang ragu ialah 5% daripada penghutang.

Kirakan elaun hutang ragu pada tahun 2021.

- A. RM 400
- B. RM 640
- C. RM 460
- D. RM 400

CLO2
C1

19. Accrued interest on loan would be recorded under:

Faedah atas pinjaman terakru akan direkodkan dibawah:

- A. Revenue / Hasil
- B. Expenses / Belanja
- C. Current Liability / Liabiliti Semasa
- D. Current Asset / Aset Semasa

CLO2
C1

20. Accrued Interest Income would be recorded under:

Pendapatan Faedah Terakru akan direkodkan dibawah:

- A. Revenue / *Hasil*
- B. Expenses / *Belanja*
- C. Current Liability / *Liabiliti Semasa*
- D. Current Asset / *Aset Semasa*

SECTION B : 75 MARKS
BAHAGIAN B : 75 MARKAH

INSTRUCTION:

This section consists of **THREE (3)** structured questions. Answer **ALL** the questions.

ARAHAN:

*Bahagian ini mengandungi **TIGA (3)** soalan struktur. Jawab **SEMUA** soalan.*

QUESTION 1

CLO1
C1

(a) (i) Identify the correct accounting classification for each account below:

Account	Accounting Classification
<i>Example: Cash in hand</i>	<i>Current Asset</i>
1. Overdraft bank	
2. Interest on loan	
3. Fixed deposit	
4. Account payable	
5. Account receivables	

(Write in the answer sheet provided)

[5 marks]

(ii) Below are the transactions of Beauty Enterprise for October 2021:

2021 October	Transaction	Journal
2	Bibi, the owner of Beauty Enterprise contributed cash RM15,000 into the business bank account.	
8	Received invoice from Kacak Bhd. amounting RM5,000.	
15	Machine amounting RM8,000 was purchased on credit from Smart Machinery Bhd.	
22	Sent invoice to Cantek Shop amounting RM4,000.	
26	The business paid the full amount owing for the transaction on 8 th October by cheque.	

You are required to identify the relevant journal for each transaction above.

(Write in the answer sheet provided)

[5 marks]

CLO1
C1

CLO1
C2

- (b) Maria started her business MariMara Enterprise on 1 July 2021. The following are transactions for the month of July:

Date	Transaction
2021	Started business with:
July 1	Cash in hand RM 6,000. Cash at bank RM 18,000.
5	Credit sales RM3,400 to Bunga Bhd.
15	Purchased two machines from Tosheeba worth RM9,000 each.
18	Purchased goods worth RM 6,600 by cheque.
23	Bunga Bhd paid all amount owing on 5 July, by cheque RM3,200.
27	Paid salary RM 1,800 by cheque.

- (i) Report all the transactions above into the relevant ledger. (Balance off ledger)

[13 marks]

- (ii) Explain the difference between debit balance and credit balance accounting.

[2 marks]

SOALAN 1CLO1
C1

(a) (i) Kenalpasti klasifikasi perakaunan yang betul untuk setiap akaun di bawah:

Akaun	Klasifikasi Perakaunan
<i>Contoh: Tunai di tangan</i>	<i>Aset semasa</i>
1. <i>Bank overdraf</i>	
2. <i>Faedah atas pinjaman</i>	
3. <i>Simpanan tetap</i>	
4. <i>Akaun belum bayar</i>	
5. <i>Akaun belum terima</i>	

(Jawap di dalam kertas jawapan yang disediakan)

[5 markah]

(ii) Berikut adalah urusanniaga Beauty Enterprise untuk Oktober 2021:

2021 Oktober	Urusniaga	Jurnal
2	<i>Bibi, pemilik Beauty Enterprise menyumbang wang tunai RM15,000 ke dalam akaun bank perniagaan.</i>	
8	<i>Menerima invois daripada Kacak Bhd berjumlah RM5,000.</i>	
15	<i>Mesin berjumlah RM8,000 dibeli secara kredit daripada Smart Machinery Bhd.</i>	
22	<i>Menghantar invois ke Kedai Cantek berjumlah RM4,000.</i>	
26	<i>Perniagaan membayar amaun penuh yang terhutang untuk urusanniaga pada 8 Oktober menggunakan cek.</i>	

Anda dikehendaki mengenalpasti jurnal yang berkaitan untuk setiap urusanniaga di atas.

(Jawap di dalam kertas jawapan yang disediakan)

[5 markah]

CLO1
C2

- (b) Maria memulakan perniagaannya MariMara Enterprise pada 1 Julai 2021. Berikut adalah urusaniaga untuk bulan Julai:

Tarikh	Urusniaga
2021 Julai 1	Memulakan perniagaan dengan: Tunai di tangan RM 6,000. Tunai di bank RM 18,000.
5	Jualan kredit RM3,400 kepada Bunga Bhd.
15	Membeli dua mesin daripada Tosheeba RM9,000 setiap satu.
18	Membeli barang bernilai RM 6,600 dengan cek.
23	Bunga Bhd membayar semua jumlah terhutang pada 5 Julai, dengan cek RM3,200.
27	Bayar gaji RM 1,800 dengan cek.

- (i) Laporkan semua transaksi di atas ke dalam lejar yang berkaitan. (Imbangkan)
[13 markah]
- (ii) Terangkan perbezaan antara baki debit dan baki kredit dalam perakaunan.
[2 markah]

QUESTION 2CLO2
C1(a) List **FIVE (5)** of tangible errors in Trial Balance.

[5 marks]

CLO2
C2

(b) Report all account balance below into the correct Trial Balances for Aimi Enterprise as at 31 December 2021.

[15 marks]

Particulars	RM
Cash	46 150
Opening stock	16 000
Closing stock	22 000
Purchases	45 000
Sales	65 200
Return inwards	2 500
Motor vehicle	80 000
Fixtures & fitting	45 500
Shop lot	180 000
Carriage outwards	1 550
Carriage inwards	1 200
Water and electricity	3 000
Salaries	6 500
Machine	50 000
Loan from bank	100 000
Insurance	3 600
Bank (overdraft)	12 000
Utilities	2 200
Account receivable	54 000
Account payables	30 000
Capital	110 000

SOALAN 2CLO2
C1(a) Senaraikan **LIMA (5)** kesilapan ketara di dalam Imbangan Duga.

[5 markah]

CLO2
C2

(b) Laporkan semua baki akaun di bawah ke dalam Imbangan Duga yang betul untuk Ami Enterprise pada 31 Disember 2021.

[15 markah]

<i>Item-item</i>	<i>RM</i>
<i>Tunai</i>	<i>46 150</i>
<i>Stok awal</i>	<i>16 000</i>
<i>Stok akhir</i>	<i>22 000</i>
<i>Belian</i>	<i>45 000</i>
<i>Jualan</i>	<i>65 200</i>
<i>Pulangan masuk</i>	<i>2 500</i>
<i>Kenderaan</i>	<i>80 000</i>
<i>Lengkapan danengkapan</i>	<i>45 500</i>
<i>Rumah kedai</i>	<i>180 000</i>
<i>Angkutan keluar</i>	<i>1 550</i>
<i>Angkutan masuk</i>	<i>1 200</i>
<i>Bil air dan elektrik</i>	<i>3 000</i>
<i>Gaji</i>	<i>6 500</i>
<i>Mesin</i>	<i>50 000</i>
<i>Pinjaman bank</i>	<i>100 000</i>
<i>Insuran</i>	<i>3 600</i>
<i>Bank (overdraf)</i>	<i>12 000</i>
<i>Utiliti</i>	<i>2 200</i>
<i>Akaun belum terima</i>	<i>54 000</i>
<i>Akaun belum bayar</i>	<i>30 000</i>
<i>Modal</i>	<i>110 000</i>

QUESTION 3

The trial balance of Meelan Enterprise as at 31 December 2021 is as follow:

<u>Meelan Enterprise</u>		
<u>Trial Balance as at 31 December 2021</u>		
Account	Debit (RM)	Credit (RM)
Building	100,000	
Vehicle	70,000	
Opening inventory	8,900	
Creditor		30,000
Debtor	50,000	
Allowance for doubtful debt		400
Bank	15,000	
Cash	10,700	
Electricity and water expenses	3,000	
Rental received		3,300
Petrol expenses	1,800	
Purchase	35,000	
Sales		109,000
Capital		151,700
	<u>294,400</u>	<u>294,400</u>

Additional information:

- i. Closing inventory was valued at RM10,000
- ii. Accrued electricity and water expenses are RM100.
- iii. Rent received is RM250 per month.
- iv. Bad debts worth of RM300 was created.
- v. Allowance for doubtful debts was estimated at 1% from net debtor.
- vi. Depreciation for vehicle is 5% per annum on cost.

You are required to:

CLO1
C2

(a) Report the information into Statement Of Comprehensive Income for the year ended 31 December 2021

[15 marks]

CLO2
C3

(b) Prepare Statement Of Financial Position as at 31 December 2021 for Meelan Enterprise.

[15 marks]

SOALAN 3

Imbangan Duga Meelan Enterprise pada 31 Disember 2021 adalah seperti berikut:

Meelan Enterprise
Imbangan Duga pada 31 Disember 2021

Akaun	Debit (RM)	Kredit (RM)
Bangunan	100,000	
Kenderaan	70,000	
Inventori awal	8,900	
Pemiutang		30,000
Penghutang	50,000	
Elaun hutang ragu		400
Bank	15,000	
Tunai	10,700	
Belanja eletrik dan air	3,000	
Sewa diterima		3,300
Belanja petrol	1,800	
Belian	35,000	
Jualan		109,000
Modal		151,700
	<u>294,400</u>	<u>294,400</u>

Maklumat tambahan:

- i. Inventori akhir bernilai sebanyak RM10,000
- ii. Belanja eletrik dan air terakru adalah RM100.
- iii. Sewa diterima adalah sebanyak RM250 sebulan.
- iv. Hutang Lapuk sebanyak RM300 telah diwujudkan.
- v. Elaun hutang ragu dianggarkan sebanyak 1% daripada nilai penghutang bersih.
- vi. Susutnilai kenderaan adalah sebanyak 5% setahun atas kos.

Anda dikehendaki untuk:

CLO1
C2

(a) Laporkan maklumat ke dalam Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2021

[15 markah]

CLO2
C3

(a) Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2021 bagi Meelan Enterprise.

[15 markah]

SOALAN TAMAT