

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA1013: FUNDAMENTALS OF ACCOUNTING

TARIKH : 31 OKTOBER 2018

MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)

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

Bahagian A: Objektif (15 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: 15 MARKS
BAHAGIAN A: 15 MARKAH

INSTRUCTION:

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in the OMR form provided.

ARAHAN:

*Bahagian ini mengandungi **LIMA BELAS (15)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.*

CLO1
C1

1. Which one below would be considered as an external user of accounting information?
Antara berikut yang manakah akan dianggap sebagai pengguna luaran maklumat perakaunan?

- A. Current investor
Pelabur semasa
- B. Shareholders
Pemegang saham
- C. Sales department
Jabatan jualan
- D. Employee's union
Kesatuan pekerja

CLO1
C1

2. Which of the following are the roles of an accountant?
Antara berikut yang manakah peranan akauntan?

- I. Prepare financial reports.
Menyediakan laporan kewangan.
- II. Comply with the accounting standards.
Mematuhi piawaian perakaunan.
- III. Manage and run the business.
Mengurus dan menjalankan perniagaan.
- IV. To ensure salary increments.
Memastikan kenaikan gaji.

CLO1
C1

- A. I and II
I dan II
- B. II and III
II dan III
- C. II and IV
II dan IV
- D. III and IV
III dan IV
3. 'Members between two to twenty persons' refer to which business entity?
'Ahli antara dua hingga dua puluh orang' merujuk kepada entiti perniagaan yang mana?
- A. Sole proprietorship
Pemilikan tunggal
- B. Partnership
Perkongsian
- C. Private Limited Company
Syarikat Sendirian Berhad
- D. Public Limited Company
Syarikat Awam Berhad

- CLO1
C1
4. The process of classifying, recording, summarizing, analyzing and interpreting business data is call _____.
Proses mengelaskan, merekodkan, meringkaskan, menganalisis dan mentafsirkan data perniagaan dipanggil _____.
- A. Transaction
Transaksi
 - B. Bookkeeping
Simpan Kira
 - C. Accounting
Perakaunan
 - D. Concept of Accounting
Konsep Perakaunan
- CLO1
C1
5. Items such as sales receipts, bills and invoices are examples of _____.
Item seperti resit jualan, bil dan invois adalah contoh _____.
- A. Source documents
Dokumen sumber
 - B. Business transactions
Transaksi perniagaan
 - C. Books of prime entries
Buku catatan pertama
 - D. Income statement
Penyata pendapatan

- CLO1
C1
6. What is the document that needs to be recorded in the book of prime entry?
Apakah dokumen yang perlu dicatatkan dalam buku catatan pertama?
- A. Note of consignment
Nota kiriman
 - B. Account Statement
Penyata akaun
 - C. Cheque butt
Keratan cek
 - D. Business catalogue
Katalog perniagaan
- CLO1
C1
7. Ting Ting Enterprise has understated the merchandise supplied to Siti. What is the document that needs to be sent by Ting Ting Enterprise to Siti?
Ting Ting Enterprise telah terkurang caj barang niaga yang dibekalkan kepada Siti. Apakah dokumen yang perlu dihantar oleh Ting Ting Enterprise kepada Siti?
- A. Invoice
Invois
 - B. Cash bill
Bil tunai
 - C. Debit note
Nota debit
 - D. Account statement
Penyata akaun

CLO1
C1

8. Below is an extraction from a dealer's Cash Book.
Berikut adalah petikan Buku Tunai seorang pengedar.

Cash Book (extracted) <i>Buku Tunai (petikan)</i>							
Debit / Debit				Credit / Kredit			
Date <i>Tarikh</i>	Item <i>Butir</i>	Cash <i>Tunai</i>	Bank <i>Bank</i>	Date <i>Tarikh</i>	Item <i>Butir</i>	Cash <i>Tunai</i>	Bank <i>Bank</i>
2018		RM	RM	2018		RM	RM
July 10	Sales <i>Jualan</i>	500		July 5	Rent <i>Sewa</i>		500

What is the source of the document referred to as to provide the record on 5 July 2018?

Apakah dokumen sumber yang dirujuk untuk menyediakan catatan pada 5 Julai 2018?

- A. Memo
Memo
- B. Invoice
Invois
- C. Cheque butt
Keratan cek
- D. Debit note
Nota debit

CLO1
C1

9. Below are the categories of expenses account **EXCEPT**:
*Berikut adalah kategori akaun belanja **KECUALI**:*

- A. Cash account
Akaun tunai
- B. Salary account
Akaun gaji
- C. Utilities account
Akaun utiliti
- D. Stationery account
Akaun alat tulis

CLO1
C1

10. Mr. Faiz bought a wardrobe from Atirah Furniture Store by cash for business use. What accounts should be recorded by Mr. Faiz?
En. Faiz membeli sebuah almari daripada Kedai Perabot Atirah secara tunai untuk kegunaan perniagaannya. Apakah akaun yang perlu direkod oleh En. Faiz?

	Debit Account <i>Akaun Debit</i>	Credit Account <i>Akaun Kredit</i>
A.	Furniture <i>Perabot</i>	Atirah Furniture Store <i>Kedai Perabot Atirah</i>
B.	Purchases <i>Belian</i>	Furniture <i>Perabot</i>
C.	Furniture <i>Perabot</i>	Cash <i>Tunai</i>
D.	Purchases <i>Belian</i>	Atirah Furniture Store <i>Kedai Perabot Atirah</i>

CLO1
C1

11. The following are the categories of accounts **EXCEPT**:
*Berikut merupakan kategori-kategori akaun **KECUALI**:*
- A. Owner's Equity
Ekuiti Pemilik
 - B. Liabilities
Liabiliti
 - C. Sales
Jualan
 - D. Assets
Aset

- CLO1
C1
12. An account that normally has a credit balance is _____.
Akaun yang mempunyai baki kredit biasanya adalah _____.
- A. revenues, assets and owner's equity.
hasil, aset dan ekuiti pemilik.
 - B. expenses, capital and liabilities.
belanja, modal dan liabiliti.
 - C. expenses, assets and drawing.
belanja, aset dan ambilan.
 - D. revenues, capital and liabilities.
hasil, modal dan liabiliti.
- CLO1
C1
13. Which of the following does **NOT** appear in Statement of Financial Position?
*Manakah antara berikut **TIDAK** dipaparkan dalam Penyata Kedudukan Kewangan?*
- A. Prepaid commission
Komisen terdahulu
 - B. Prepaid salary
Gaji terdahulu
 - C. Accrued salary
Gaji terakru
 - D. Salary
Gaji
- CLO1
C1
14. Below is an adjusting entry **EXCEPT**:
*Berikut merupakan catatan pelarasan **KECUALI**:*
- A. Accrued expenses
Belanja terakru
 - B. Depreciation
Susutnilai
 - C. Beginning capital
Modal awal
 - D. Bad debts
Hutang lapuk

- CLO1
C1
15. A decrease in the provision for doubtful debts account would show that:
Pengurangan dalam akaun peruntukan hutang ragu akan menunjukkan bahawa:
- A. an increase in net profit.
pertambahan dalam untung bersih.
 - B. a decrease in net profit.
pengurangan dalam untung bersih.
 - C. a decrease in capital.
pengurangan dalam modal.
 - D. an increase in liabilities.
pertambahan dalam liabiliti.

SECTION B: 85 MARKS
BAHAGIAN B: 85 MARKAH

INSTRUCTION:

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

ARAHAN:

Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

- a) Below are the transactions of Hassan Book Store Sdn. Bhd. in March 2018.

March 2018	Transactions
1	Balance brought forward of this month is cash in hand RM6,000 and cash at bank RM14,000.
6	Bought book racks worth RM3,000, paid by cheque.
8	Bought vehicle on credit from UMW Motor worth RM45,000.
10	Purchased stationery for office use worth RM350 by cash.
11	Paid shop rental for RM1,000 by cheque.
12	Cash sales for RM2,000 was bank in on the same day.
15	Took books and magazine RM100 for own use.
18	Purchased shelves and tables for RM7,000 and paid by cheque.
21	Paid advertisement expenses by cash for RM500.
25	Paid water and electricity bills RM850 by cash.
27	Owner brought in computer from his house for business use worth RM1,200.
28	Paid staff's salary of RM3,000 by cash.

You are required to record the above transaction in the cash book (3 columns).

[10 marks]

CLO2
C2

- b) Mr. Izz started his business on 1 July 2018 with furniture RM8,000 and cash at bank RM42, 000. During the month of July 2018, the transactions took place as follow:

July 1	Purchased goods from Iqbal Trading on credit RM3,000.
5	Sold goods to Nissa on credit RM3,500 and she received trade discount 5%.
9	Mr. Izz paid his personal car insurance by cheque RM800.
13	Nissa sent cheque to settle all her debts.
15	Cash sales RM1,500.
21	Received invoice from Effa Trading for purchased goods RM2,500.
25	Received a credit note from Effa Trading RM200 due to spoilt items.
29	Paid salary by cheque RM3,500.

CLO2
C3

You are required to record all the transactions into related ledgers without balancing off the account.

[20 marks]

SOALAN 1

- a) Berikut adalah urusanniaga perniagaan Hassan Book Store Sdn. Bhd. pada Mac 2018.

<i>Mac 2018</i>	<i>Urusniaga</i>
1	Baki yang dibawa ke hadapan pada bulan ini adalah tunai ditangan RM6,000 dan tunai di bank RM14,000.
6	Membeli rak-rak buku bernilai RM3,000, dibayar dengan cek.
8	Membeli kenderaan secara kredit daripada UMW Motor bernilai RM45,000.
10	Membeli alat tulis untuk kegunaan pejabat bernilai RM350 secara tunai.
11	Membayar sewa kedai sebanyak RM1,000 dengan cek.
12	Jualan tunai sebanyak RM2,000 terus dipindahkan ke akaun bank pada hari yang sama.
15	Ambilan buku dan majalah bernilai RM100 untuk kegunaan peribadi.
18	Belian rak dan meja bernilai RM7,000 dan bayaran dibuat dengan cek.
21	Membayar belanja pengiklanan dengan tunai RM500.
25	Membayar bil air dan elektrik bernilai RM850 dengan tunai.
27	Pemilik membawa masuk komputer dari rumahnya untuk kegunaan perniagaan bernilai RM1,200.
28	Membayar gaji semua pekerja sebanyak RM3,000 dengan tunai.

CLO2
C2

Anda dikehendaki merekod urusanniaga di atas di dalam buku tunai (3 ruangan).

[10 markah]

- b) En. Izz memulakan perniagaan pada 1 Julai 2018 dengan perabot RM8,000 dan tunai di bank RM42,000. Sepanjang bulan Julai 2018, urusan niaga di bawah telah berlaku:

Julai 1	Membeli barang niaga dari Iqbal Trading secara kredit RM3,000.
5	Menjual barang niaga kepada Nissa secara kredit RM3,500 dan dia menerima diskaun niaga 5%.
9	Membayar insuran kereta peribadi En. Izz RM800 dengan cek.
13	Nissa membayar semua hutangnya dengan cek.
15	Jualan tunai RM1,500.
21	Menerima invois dari Effa Trading atas belian barang niaga RM2,500.
25	Menerima nota kredit dari Effa Trading RM200 kerana barang rosak.
29	Membayar gaji dengan cek RM3,500.

CL02
C3

Anda dikehendaki merekod urusan niaga ke dalam lejar yang berkaitan tanpa mengimbangkan akaun.

[20 markah]

QUESTION 2

Puan Moist, the owner of Moist Enterprise has prepared the Trial Balance for the year end on 31 December 2017. Below is the improper Trial Balance prepared by Puan Moist:

	Debit (RM)	Credit (RM)
Capital		39,468
Sales	237,942	
Administrative expenses		7,100
Cash in hand		9,480
Salaries expenses	18,700	
Cash at bank		13,562
Office equipment	16,000	
Purchases		118,435
Commission received	8,320	
Motor vehicles		21,453
Debtors		17,400
Creditors	19,000	
Discount allowed		7,000
Opening stock	25,600	
Land and building		50,000
	325,562	283,898

CLO2
C1

- a) You are required to show the correct trial balance as at 31 December 2017 by listing the above items.

[15 marks]

SOALAN 2

Puan Moist, pemilik Moist Enterprise telah menyediakan Imbangan Duga untuk Moist Enterprise bagi tahun berakhir 31 Disember 2017. Berikut adalah Imbangan Duga yang tidak tepat disediakan oleh Puan Moist:

	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Modal</i>		39,468
<i>Jualan</i>	237,942	
<i>Belanja pentadbiran</i>		7,100
<i>Tunai di tangan</i>		9,480
<i>Belanja gaji</i>	18,700	
<i>Tunai di bank</i>		13,562
<i>Kelengkapan pejabat</i>	16,000	
<i>Belian</i>		118,435
<i>Komisen diterima</i>	8,320	
<i>Kenderaan bermotor</i>		21,453
<i>Penghutang</i>		17,400
<i>Pemiutang</i>	19,000	
<i>Diskaun diberi</i>		7,000
<i>Stok awal</i>	25,600	
<i>Tanah dan bangunan</i>		50,000
	325,562	283,898

CLO2
C1

- a) Anda dikehendaki menunjukkan Imbangan Duga pada 31 Disember 2017 dengan menyenaraikan item-item di atas.

[15 marks]

QUESTION 3

The following Trial Balance is taken from the books of sole trader Alias Enterprise on 31 December 2017.

Alias Enterprise
Trial Balance as at 31 December 2017

Particulars	Debit (RM)	Credit (RM)
Opening stock, 1 January 2017	45,000	
Purchases	50,000	
Sales		300,100
Return	200	150
Purchase tax	100	
Wages	440	
Salaries	6,700	
Insurance	200	
Rental received		550
Stationaries	570	
Bad debt	200	
Interest on loan	1,000	
Building	300,000	
Land	100,000	
Motor vehicle	150,000	
Loan from Mei Bank		100,000
Account Receivable	10,000	
Provision for doubtful debts		200
Account Payable		50,000
Cash in hand	30,000	
Cash at bank	50,000	
Drawing	5,000	
Capital		298,410
	749,410	749,410

Additional information:

- i) Closing stock on 31 December 2017 was RM10,000.
- ii) Accrued insurance was RM200.
- iii) Rental which not been received amounted RM200.
- iv) Building and motor vehicle is depreciated at the rate of 10% on cost.
- v) Provision for doubtful debts is 1% on account receivable's balance.

You are required to:

CLO3
C2

- (a) Compute the net income of Alias Enterprise by preparing the Statement of Comprehensive Income for the year ended 31 December 2017.

[20 marks]

CLO3
C3

- (b) Illustrate the Statement of Financial Position as at 31 December 2017. .

[20 marks]

SOALAN 3

Berikut adalah Imbangan Duga dari buku peniaga milikan tunggal Alias Enterprise pada 31 Disember 2017.

Alias Enterprise
Imbangan Duga pada 31 Disember 2017

Perkara	Debit (RM)	Kredit (RM)
Stok awal, 1 Januari 2017	45,000	
Belian	50,000	
Jualan		300,100
Pulangan	200	150
Cukai belian	100	
Upah	440	
Gaji	6,700	
Insuran	200	
Sewa diterima		550
Alat tulis	570	
Hutang lapuk	200	
Faedah atas pinjaman	1,000	
Bangunan	300,000	
Tanah	100,000	
Kenderaan bermotor	150,000	
Pinjaman dari Mei Bank		100,000
Akaun belum terima	10,000	
Peruntukan hutang ragu		200
Akaun belum bayar		50,000
Tunai di tangan	30,000	
Tunai di bank	50,000	
Ambilan	5,000	
Modal		298,410
	749,410	749,410

Maklumat tambahan:

- i) Stok akhir pada 31 Disember 2017 bernilai RM10,000.
- ii) Insuran belum bayar RM200.
- iii) Sewa yang masih belum diterima berjumlah RM200.
- iv) Susut nilai bagi bangunan dan kenderaan bermotor pada kadar 10% atas kos.
- v) Peruntukan hutang ragu dikurangkan kepada 1% atas baki akaun belum terima.

Anda dikehendaki untuk:CLO3
C2

- (a) Mengira pendapatan bersih bagi Alias Enterprise dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2017.

[20 markah]

CLO3
C3

- (b) Mengilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2017.

[20 markah]

SOALAN TAMAT