

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA2013: FINANCIAL ACCOUNTING 1

TARIKH : 09 NOVEMBER 2018

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** 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 berstruktur. Jawab SEMUA soalan.

QUESTION 1

Marshanda Beauty Sdn Bhd is a company selling beauty products and provide beauty consultation. The following table shows the summarised transactions of the company's asset:

Date of purchase	Types of vehicle	Cost (RM)
1 July 2015	Toyota Altis	140,000
1 September 2015	Honda City	100,000

Honda City was traded in to a new Honda Accord on 28 February 2017. The purchase price of the new vehicle was RM120, 000. The trade-in value was RM90,000 and the remaining amount was paid by cheque.

Depreciation on vehicle is provided at 20% on cost per annum by using straight line method.

Note: All calculations must be rounded up to the nearest RM.

You are required to:

- CLO1
C1 a) Record the transaction in the Vehicle Account [5 marks]
- CLO1
C3 b) i) Calculate the depreciation amount and accumulated depreciation of vehicle (provide a table of calculation) [5 marks]
- ii) Record the transactions in Accumulated Depreciation Account and Disposal Account [10 marks]
- CLO1
C2 c) Report the transactions in Statement of Financial Position (extract) as at 31 December 2017. [5 marks]

SOALAN 1

Marshanda Beauty Sdn Bhd merupakan syarikat yang menjual produk kecantikan. Berikut adalah jadual keseluruhan transaksi aset bagi syarikat ini:

<i>Tarikh beli</i>	<i>Jenis kenderaan</i>	<i>Kos (RM)</i>
<i>1 Julai 2015</i>	<i>Toyota Altis</i>	<i>140,000</i>
<i>1 September 2015</i>	<i>Honda City</i>	<i>100,000</i>

Honda City telah ditukar niaga dengan sebuah kenderaan baru, Honda Accord pada 28 Februari 2017. Harga belian kenderaan baru adalah RM120, 000. Nilai tukar niaga adalah RM90, 000 dan baki amaun dibayar dengan cek.

Susutnilai kenderaan adalah 20% setahun atas kos dengan menggunakan kaedah garis lurus.

Nota: Semua Pengiraan perlu dibundarkan ke RM yang terdekat.

Anda dikehendaki untuk:

CLO1
C1

a) *Rekod urusanniaga di atas ke Akaun Kenderaan* [5 markah]

CLO1
C3

b) i) *Kirakan amaun susutnilai dan susut nilai terkumpul bagi kenderaan (tunjukkan jadual pengiraan)* [5 markah]

ii) *Rekod urusanniaga ke akaun susut nilai terkumpul dan akaun pelupusan* [10 markah]

CLO1
C2

c) *Laporkan urusanniaga ke dalam Penyata Kedudukan Kewangan (Ekstrak) pada 31 Disember 2017.* [5 markah]

QUESTION 2

Marissa Enterprise does not keep proper business records. The summary below were taken from business book:

	1/1/2017	31/12/2017
	RM	RM
Accounts Receivable	4,950	18,700
Inventory	990	11,770
Accounts Payable	6,160	14,080
Furniture & Fittings	6,600	?
Vehicles	7,500	?
Bank overdraft	5,940	-

The analysis of bank account is as follows:

Receipts:	RM
Account Receivable	3,080
Loan from RA Bank	6,600
Sales	9,350
Rental	500
Commission	200
Payments:	RM
Account Payable	6,820
Purchases	3,740
General Expenses	1,950
Insurance	1,000
Electricity	1,100
Drawings	495

The additional information was as follows:

- i) Furniture & fittings and vehicles have been depreciated at 5% and 10% per annum respectively on cost.
- ii) Electricity accrued by RM200 for the year.
- iii) Interest loan from RA Bank has been charged for 5% per year

You are required to:

- | | | |
|------------|---|------------|
| CLO1
C1 | a) State FIVE (5) reasons for the occurrence of incomplete records. | [5 marks] |
| CLO1
C2 | b) Determine the value of total sales and total purchase. | [10 marks] |
| CLO1
C3 | c) Illustrate the Statement of Comprehensive Income for the year ended 31 December 2017 | [10 marks] |

SOALAN 2

Marissa Enterprise tidak menyimpan rekod perniagaan dengan baik. Ringkasan di bawah diambil dari buku perniagaan:

	1/1/2017	31/12/2017
	RM	RM
Akaun Belum Terima	4,950	18,700
Inventori	990	11,770
Akaun Belum Bayar	6,160	14,080
Perabot & Kelengkapan	6,600	?
Kenderaan	7,500	?
Overdraf bank	5,940	-

Analisis akaun bank adalah seperti berikut:

Penerimaan:	RM
Akaun Belum Terima	3,080
Pinjaman dari RA Bank	6,600
Jualan	9,350
Sewaan	500
Komisen	200

Pembayaran:	RM
Akaun Belum Bayar	6,820
Belian	3,740
Belanja Am	1,950
Insurans	1,000
Elektrik	1,100
Ambilan	495

Maklumat tambahan adalah seperti berikut:

- i) Perabot & kelengkapan dan kenderaan telah disusutnilai 5% dan 10% setahun masing-masing atas kos.
- ii) Elektrik yang terakru sebanyak RM200 untuk tahun ini
- iii) Faedah atas pinjaman dari RA Bank telah dikenakan sebanyak 5% setahun

Anda dikehendaki untuk :

- | | | |
|------------|--|-------------|
| CLO1
C1 | a) Senaraikan LIMA (5) sebab berlakunya rekod tidak lengkap | [5 markah] |
| CLO1
C2 | b) Tentukan nilai jumlah jualan dan jumlah belian | [10 markah] |
| CLO1
C3 | c) Ilustrasikan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2017 | [10 markah] |

QUESTION 3

- CLO2
C1 a) List **TWO (2)** advantages of using perpetual system in business inventory evaluation [5 marks]

Below are the data of inventories for Jamiaah Sdn Bhd in September 2017.

Date	Purchases	Sales
Sep 2	150 units @ RM46.00	
6		90 units
10	120 units @ RM47.00	
14		150 units
20	140 units @ RM48.00	
22		180 units
23	80 units @ RM49.00	
24		120 units

The stock balance on 1 September 2017 is 100 units @ RM45 each. Jamiaah Sdn Bhd uses First In First Out (FIFO) method.

You are required to:

- CLO2
C2 b) Identify the ending inventory value by applying perpetual inventory system. [10 marks]
- CLO2
C3 c) Calculate the following terms by applying periodic inventory system.
- i. Units of ending inventory [3 marks]
 - ii. Ending inventory value [3 marks]
 - iii. Cost of goods sold [4 marks]

SOALAN 3CLO2
C1

- a) Senaraikan **DUA (2)** kebaikan menggunakan sistem penilaian berterusan dalam mengira inventori syarikat. [5 markah]

Berikut adalah maklumat inventori bagi Jamiaah Sdn Bhd pada bulan September 2017.

Tarikh	Belian	Jualan
Sep 2	150 unit @ RM46.00	
6		90 unit
10	120 unit @ RM47.00	
14		150 unit
20	140 unit @ RM48.00	
22		180 unit
23	80 unit @ RM49.00	
24		120 unit

Baki inventori pada 1 September 2017 adalah 100 unit @ RM45 setiap satu. Jamiaah Sdn Bhd menggunakan kaedah Masuk Dahulu Keluar Dahulu (MDKD).

Anda dikehendaki untuk:

CLO2
C2

- b) Tentukan jumlah inventori akhir dengan menggunakan sistem inventori berterusan. [10 markah]

CLO2
C3

- c) Kira maklumat berikut dengan menggunakan sistem inventori berkala:
- Unit inventori akhir [3 markah]
 - Jumlah inventori akhir [3 markah]
 - Kos barang dijual [4 markah]

QUESTION 4

CLO3
C1

- a) List **FIVE (5)** types of intangible errors. [5 marks]
- b) Zareff is an owner of a gift shop. He prepared the following trial balance as at 31 December 2017, which consisted with some errors. The net profit for the year was RM6,000.

	Debit (RM)	Credit (RM)
Fixtures and fittings	11,700	
Accounts Receivable	6,250	
Stock	5,890	
Bank	6,250	
Cash	140	
Purchase	1,020	
Capital		21,340
Sales		7,200
Accounts Payable		4,050

The following errors were then discovered:

- Purchase of fixtures and fittings RM400 has been recorded in purchase account.
- Sales was overstated by RM300.
- A cheque of RM600 was paid to the suppliers. The transaction was recorded only in bank account.
- The payment of rent RM320 had been recorded on the credit side of rent account.
- A cheque of RM560 received from customer was correctly recorded in bank account but wrongly recorded in accounts receivable as RM360.

CLO3
C2

You are required to write the journal entries to correct the above errors. [10 marks]

CLO3
C3

- c) Based on information (b), you are required to:
- Record in the suspense account [5 marks]
 - Calculate the adjusted net profit for the year ended 31 December 2017 [5 marks]

SOALAN 4

CLO3
C1

- a) Senaraikan **LIMA (5)** jenis kesilapan tidak ketara. [5 markah]
- b) Zareff menjual barangan cenderahati di pasaraya. Beliau menyediakan imbalan duga pada 31 Disember 2017 seperti berikut, yang mengandungi beberapa kesilapan. Untung bersih bagi tahun tersebut adalah sebanyak RM6,000.

	Debit (RM)	Credit (RM)
Lekapan dan lengkapan	11,700	
Penghutang	6,250	
Stok	5,890	
Bank	6,250	
Tunai	140	
Belian	1,020	
Modal		20,000
Jualan		7,200
Pemiutang		4,050

Kesilapan-kesilapan berikut kemudiannya telah dikenalpasti:

- Belian lekapan dan lengkapan sebanyak RM400 telah direkod ke dalam akaun belian.
- Jualan terlebih catat sebanyak RM300.
- Cek bernilai RM600 telah dibayar kepada pemiutang. Transaksi telah direkod hanya ke dalam akaun bank.
- Sewa sebanyak RM320 telah dibayar dan direkodkan di sebelah kredit akaun sewa.
- Cek bernilai RM560 yang diterima daripada penghutang telah direkod dengan betul dalam akaun bank, tetapi tersalah rekod dalam akaun penghutang sebagai RM360.

Anda dikehendaki menyediakan catatan jurnal untuk membetulkan kesilapan di atas.

[10 markah]

CLO3
C2

CLO3
C3

- c) *Berdasarkan jawapan di (b), anda dikehendaki:*
- i. *Rekod dalam akaun tergantung* [5 markah]
 - ii. *Kirakan untung bersih selepas pelarasan bagi tahun berakhir 31 Disember 2017.* [5 markah]

SOALAN TAMAT