

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2018**

DPA2013: FINANCIAL ACCOUNTING 1

**TARIKH : 20 APRIL 2019
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)**

Kertas ini mengandungi **DUA BELAS (12)** 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** the questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

Below is the balance of non-current assets for Zinnirah Berhad on 1 January 2018:

	RM
Machinery (cost)	165,000
Accumulated depreciation	78,000

During the year ended 31 December 2018, the following transactions took place:

- i. Machinery A which was purchased on 1 October 2016 at a cost of RM28,000 was traded in for a new machinery on 1 March 2018. The purchase price of the new machinery was RM43,000. The trade-in value was RM25,000 and the remaining payment was made by cheque.
- ii. Machinery B was purchased on 1 July 2018 at a cost of RM42,000 by loan.

Depreciation on machinery is provided at 10% per annum on cost on monthly basis.

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

You are required to:

CLO1
C1

- (a) Record the above transactions in the Machinery Account.

[5 marks]

CLO1
C3

- (b) i. Calculate the depreciation expense by preparing a table of depreciation.

[5 marks]

- ii. Illustrate Accumulated Depreciation of Machinery Account and Machinery Disposal Account.

[10 marks]

CLO1
C2

- (c) Demonstrate the Statement of Financial Position (extract) as at 31 December 2018.

[5 marks]

SOALAN 1

Berikut merupakan baki aset bukan semasa untuk Zinnirah Berhad pada 1 Januari 2018:

	RM
Mesin (kos)	165,000
Susutnilai terkumpul	78,000

Sepanjang tahun berakhir 31 Disember 2018, urusanniaga-urusanniaga berikut telah berlaku:

- i. Mesin A yang telah dibeli pada 1 Oktober 2016 pada kos RM28,000 telah ditukar niaga dengan sebuah mesin baru pada 1 Mac 2018. Harga belian mesin baru tersebut adalah RM43,000. Nilai tukar niaga adalah RM25,000 dan baki bayaran dibuat menggunakan cek.
- ii. Mesin B dibeli pada 1 Julai 2018 pada kos RM42,000 secara pinjaman.

Susutnilai mesin ditetapkan pada 10% setahun atas kos mengikut kaedah milikan bulan ke bulan.

Nota: Semua pengiraan perlu dibundarkan kepada RM terhampir.

Anda dikehendaki untuk :

- | | | |
|------------|--|-------------|
| CLO1
C1 | (a) Merekod urusanniaga di atas ke dalam Akaun Mesin. | [5 markah] |
| CLO1
C3 | (b) i. Mengira susutnilai dengan menyediakan jadual pengiraan susutnilai. | [5 markah] |
| | ii. Ilustrasikan Akaun Susutnilai Terkumpul Mesin dan Akaun Pelupusan Mesin. | [10 markah] |
| CLO1
C2 | (c) Tunjukkan Penyata Kedudukan Kewangan (petikan) pada 31 Disember 2018. | [5 markah] |

QUESTION 2CLO1
C1

(a) Define the following terms:

- i) Unpresented cheque [1 mark]
- ii) Uncredited deposit [1 mark]
- iii) Credit transfer [1 mark]
- iv) Standing order [1 mark]
- v) Dishonored cheque [1 mark]

CLO1
C2

(b) The following information relates to the transactions and balances for Adib Enterprise for the month of October 2018. The cash book balance on 31 October 2018 was RM130,000 and the balance as per bank statement was RM156,000.

- i. The bank had not yet credited a cheque of RM80,000 deposited by Adib Enterprise on 31 October 2018.
- ii. A standing order to AIA Insurance of RM3,000 had been paid by the bank but not entered in the cash book.
- iii. Dividend from ASNB amounting RM10,000 was directly credited by the bank.
- iv. Cheque No. 1112 amounting to RM6,000 was paid to suppliers but was not presented for payment to bank.
- v. Bank charges of RM2,000 had not been recorded in the cash book.
- vi. Cheque No. 1113 amounting to RM5,000 issued for rental payment was not yet paid by the bank.
- vii. Some of Adib Enterprise's customers had settled their debts amounting to RM90,000 by paying directly into the company's bank account. The company had not recorded the receipts from the debtors in its cash book.

CLO1
C3

Based on the above information, demonstrate the Adjusted Cash Book for Adib Enterprise at 31 October 2018.

[10 marks]

- (c) Illustrate the Bank Reconciliation Statement for Adib Enterprise as at 31 October 2018 by using the adjusted cash book balance.

[10 marks]

SOALAN 2CLO1
C1

(a) Berikan definisi ringkas istilah-istilah berikuts:

- i. Cek belum dikemukakan [1 markah]
- ii. Deposit belum dikreditkan [1 markah]
- iii. Pindahan kredit [1 markah]
- iv. Arahan tetap [1 markah]
- v. Cek tak layan [1 markah]

(b) Maklumat berikut adalah berkaitan dengan urusanniaga dan baki-baki bagi Adib Enterprise untuk bulan October 2018:

Baki buku tunai pada 31 Oktober 2018 adalah RM130,000 dan baki penyata bank adalah RM156,000.

- i. Bank belum lagi menkreditkan cek yang bernilai RM80,000 yang didepositkan oleh Adib Enterprise pada 31 Oktober 2018.
- ii. Arahan tetap kepada ALA Insurance sebanyak RM3,000 telah dibayar oleh bank tetapi tidak dimasukkan ke dalam buku tunai.
- iii. Dividen daripada ASNB bernilai RM10,000 telah dikreditkan terus oleh bank.
- iv. Cek No. 1112 bernilai RM6,000 yang dibayar kepada pembekal belum dikemukakan kepada bank untuk pembayaran..
- v. Caj bank sebanyak RM2,000 tidak direkodkan ke dalam buku tunai.
- vi. Cek No. 1113 bernilai RM5,000 yang dikeluarkan untuk pembayaran sewa belum dibayar oleh bank.
- vii. Sebahagian daripada pelanggan Adib Enterprise telah menyelesaikan hutang mereka bernilai RM90,000 dengan membayar terus ke akaun bank syarikat. Syarikat tidak merekod penerimaan daripada pelanggan di dalam buku tunai syarikat.

CLO1
C2

Berdasarkan maklumat di atas, tunjukkan Buku Tunai Terselaras bagi Adib Enterprise pada 31 Oktober 2018.

[10 markah]

CLO1
C3

(c) *Ilustrasikan Penyata Penyesuaian Bank bagi Adib Enterprise pada 31 Oktober 2018 menggunakan baki buku tunai terselaras.*

[10 markah]

QUESTION 3CLO2
C1

(a) Explain the following inventory valuation methods:

- i. First In First Out (FIFO). [2 marks]
- ii. Weighted Average Cost (WAC). [3 marks]

CLO2
C2

(b) The information below shows the data of inventories of Cahaya Bulan Sdn Bhd in May 2018:

Date	Particulars	Quantity	Price per unit (RM)
May 1	Beginning inventory	24 units	34
4	Purchases	13 units	35
10	Sales	15 units	80
15	Purchases	16 units	36
18	Sales	10 units	81
22	Purchases	20 units	37
28	Sales	15 units	80
30	Sales	18 units	81

You are required to compute the closing stocks and cost of goods sold of the company as at 31 May 2018 under the perpetual system by using First In First Out Method. [10 marks]

CLO2
C3

(c) By using the data of inventories in (b), calculate the following if the company used First In First Out Method under periodical system:

- i. Quantity of closing inventory [2 marks]
- ii. Value of closing inventory [2 marks]
- iii. Cost of goods sold [3 marks]
- iv. Gross profit [3 marks]

SOALAN 3CLO2
C1

(a) Terangkan dengan ringkas kaedah penilaian inventori yang berikut:

- i. *Masuk Dahulu Keluar Dahulu (MDKD).* [2 markah]
- ii. *Kos Purata Wajaran (KPW)* [3 markah]

CLO2
C2

(b) Maklumat berikut menunjukkan data berkaitan stok bagi Cahaya Bulan Sdn Bhd pada bulan Mei 2018:

<i>Tarikh</i>	<i>Perkara</i>	<i>Kuantiti</i>	<i>Harga seunit (RM)</i>
<i>Mei 1</i>	<i>Inventori awal</i>	<i>24 unit</i>	<i>34</i>
<i>4</i>	<i>Belian</i>	<i>13 unit</i>	<i>35</i>
<i>10</i>	<i>Jualan</i>	<i>15 unit</i>	<i>80</i>
<i>15</i>	<i>Belian</i>	<i>16 unit</i>	<i>36</i>
<i>18</i>	<i>Jualan</i>	<i>10 unit</i>	<i>81</i>
<i>22</i>	<i>Belian</i>	<i>20 unit</i>	<i>37</i>
<i>28</i>	<i>Jualan</i>	<i>15 unit</i>	<i>80</i>
<i>30</i>	<i>Jualan</i>	<i>18 unit</i>	<i>81</i>

Anda dikehendaki untuk menghitung stok akhir dan kos barang dijual syarikat pada 31 Mei 2018 di bawah sistem berterusan menggunakan kaedah Masuk Dahulu Keluar Dahulu.

[10 markah]

CLO2
C3

(c) Dengan menggunakan maklumat inventori di dalam (b), kirakan yang berikut sekiranya syarikat menggunakan kaedah Masuk Dahulu Keluar Dahulu di bawah sistem berkala:

- i. *Kuantiti inventori akhir* [2 markah]
- ii. *Nilai inventori akhir* [2 markah]
- iii. *Kos barang dijual* [3 markah]
- iv. *Untung kasar* [3 markah]

QUESTION 4CLO3
C1

- (a) Define suspense account and list **THREE (3)** types of errors that are needed to be corrected using suspense account.

[5 marks]

CLO3
C2

- (b) The trial balance of Mawar Enterprise as at 31 December 2018 did not agree and a Suspense Account was opened to record the credit difference of RM2,020. The net profit for the year was RM15,600.

The following errors were discovered:

- i. The purchase of a computer for RM5,500 had been wrongly entered in the office expenses account.
- ii. The sales journal has been undercast by RM2,000.
- iii. A sale of goods to Mira RM230 had been correctly entered in the sales book, but was incorrectly entered in the customer's account as RM320.
- iv. A cheque of RM1,880 received from Leena Enterprise had been correctly entered in the cash book but was posted to the customer's account as RM1,800.
- v. Payment of rental RM150 had been correctly entered in the cash book, but was not entered in rental account.

You are required to demonstrate the journal entries to correct the above errors (Narrations are not required).

[10 marks]

CLO3
C3

- (c) Apply the answers in (b) to prepare:

- i. Suspense Account

[5 marks]

- ii. Statement of Adjusted Net Profit as at 31 December 2018.

[5 marks]

SOALAN 4CLO3
C1

- (a) Berikan definisi Akaun Tergantung dan senaraikan **TIGA (3)** jenis kesilapan yang perlu dibetulkan menggunakan Akaun Tergantung.
[5 markah]

CLO3
C2

- (b) Imbangan duga Mawar Enterprise pada 31 Disember 2018 tidak seimbang dan Akaun Tergantung telah dibuka untuk merekod perbezaan sebanyak RM2,020 di sebelah kredit. Untung bersih bagi tahun tersebut adalah sebanyak RM15,600.

Kesilapan-kesilapan berikut telah dikenalpasti:

- i. Belian komputer bernilai RM5,500 telah tersalah rekod ke dalam akaun belanja pejabat.
- ii. Jurnal jualan telah terkurang kira sebanyak RM2,000.
- iii. Jualan barang kepada Mira sebanyak RM230 telah direkodkan dengan betul di dalam buku jualan, tetapi telah direkodkan di dalam akaun pelanggan sebagai RM320.
- iv. Cek bernilai RM1,880 yang diterima daripada Leena Enterprise telah dicatatkan dengan betul di dalam buku tunai, tetapi diposkan ke akaun pelanggan sebanyak RM1,800.
- v. Bayaran sewa bernilai RM150 telah dicatatkan dengan betul ke dalam buku tunai, tetapi tidak dicatatkan di dalam akaun sewa.

Anda dikehendaki untuk menunjukkan catatan jurnal untuk membetulkan semua kesilapan di atas. (Keterangan tidak diperlukan).

[10 markah]

CLO3
C3

- (c) Aplikasikan jawapan di (b) untuk menyediakan:
- i. Akaun Tergantung

[5 markah]

- ii. Penyata Untung Bersih Terselaras pada 31 Disember 2018.

[5 markah]

SOALAN TAMAT