

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA10183: BUSINESS ACCOUNTING

TARIKH : 23 OKTOBER 2019

MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **DUA PULUH TIGA (23)** halaman bercetak.

Bahagian A: Objektif (20 soalan)

Bahagian B: Subjektif (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. Which of the following does **NOT** define accounting?

*Manakah yang berikut **TIDAK** termasuk dalam definisi perakaunan?*

- A. Classifying
Mengelaskan
- B. Recording
Merekodkan
- C. Summarizing
Meringkaskan
- D. Concluding
Menyimpulkan

CLO1
C1

2. Which of the following statements does **NOT** describe about users of accounting information?

*Manakah pernyataan berikut **BUKAN** menggambarkan pengguna maklumat perakaunan?*

- A. Management is considered an external user.
Pihak pengurusan dianggap pengguna luaran.
- B. Government is considered an external user.
Kerajaan dianggap sebagai pengguna luar.
- C. Investor is considered an external user.
Pelabur dianggap sebagai pengguna luaran.
- D. Present creditor is considered an external user.
Pemiutang semasa dianggap sebagai pengguna luaran.

CLO1
C2

3. Interpret the meaning of Going Concern in accounting perspective.

Taksirkan maksudkan Usaha Berterusan yang aspek perakaunan.

- A. continue to expand and operate in the future or long term period.
terus beroperasi dan berkembang pada masa depan atau jangka panjang
- B. be liquidated in the near future.
dibubarkan dalam masa terdekat.
- C. purchase new asset in the near future.
membeli aset baru dalam masa terdekat.
- D. purchase another business in the future.
membeli perniagaan lain pada masa akan datang.

CLO1
C2

4. 'The same accounting method will be used from one accounting period to another accounting period.'

Choose accounting concept based on the statement given.

'Kaedah perakaunan yang sama akan digunakan dari satu tempoh perakaunan ke tempoh perakaunan yang lain.'

Pilih konsep perakaunan berdasarkan pernyataan diberi.

- A. Going concern
Usaha berterusan
- B. Consistency
Ketekalan
- C. Materiality
Materialiti
- D. Accountability
Akauntability

CLO1
C1

5. Which one of the following is NOT a component of 'Books of Original Entry'?

Mana satukah di antara yang berikut **BUKAN** merupakan komponen di dalam 'Buku Catatan Pertama'?

- A. Purchase Journal
Jurnal Belian
- B. Ledger
Lejer
- C. General Journal
Jurnal Am
- D. Sales Journal
Jurnal Jualan

CLO1
C1

6. Which source of document is used in Purchase Journal?

Dokumen perniagaan yang manakah digunakan di dalam Jurnal Belian?

- A. Payment Vouchers
Baucar Pembayaran
- B. Receipt
Resit
- C. Debit Notes
Nota Debit
- D. Invoices
Invois

CLO1
C2

7. Which transaction represent “credit note received from a supplier”?

Transaksi yang manakah mentaksirkan “terima nota kredit daripada pembekal”?

- A. Purchase Journal
Jurnal Belian
- B. Sales Journal
Jurnal Jualan
- C. Return Inward Journal
Jurnal Pulang Masuk
- D. Return Outward Journal
Jurnal Pulangan Keluar

CLO1
C2

8. On the 8th January 2018, Multicircuit Bhd purchased a furniture amounting RM1,500 and paid by cheque.

Categorize which Books of First Entry based on the statement given?

Pada 8hb Januari 2018, Multicircuit Bhd telah membeli perabot bernilai RM1,500 dan telah dibayar dengan cek.

Kategorikan yang manakah Buku Catatan Pertama berdasarkan pernyataan di atas?

- A. Purchase Journal
Jurnal belian
- B. Cash Book
Buku tunai
- C. General Journal
Jurnal am
- D. Sales Journal
Jurnal Jualan

CLO1
C2

9. Choose the correct accounting equation.

Pilih persamaan perakaunan yang betul.

- A. Asset + Owner Equity = Liabilities
Aset + Ekuiti Pemilik = Liabiliti
- B. Liabilities + Asset = Owner Equity
Liabiliti + Aset = Ekuiti Pemilik
- C. Asset = Owner Equity + Liabilities
Aset = Ekuiti Pemilik + Liabiliti
- D. Asset = Liabilities - Owner Equity
Aset = Liabiliti - Ekuiti Pemilik

CLO1
C210. Which of the following is **INCORRECT**?*Manakah yang berikut **TIDAK BETUL**?*

ASSETS	LIABILITIES	CAPITAL
<i>ASET</i>	<i>LIABILITI</i>	<i>MODAL</i>
A. -RM9,000	RM2,000	-RM11,000
B. RM4,500	no charge	RM4,500
C. RM5,000	-RM4,000	RM1,000
D. -RM7,000	-RM4,000	-RM3,000

CLO1
C3

11. 'Goods worth RM700 are taken out by owner as personal used'
Which double entry demonstrate the above transaction?

'Barangniaga bernilai RM700 telah diambil keluar oleh pemilik untuk kegunaan peribadi'.

Catatan bergu yang manakah menunjukkan transaksi di atas?

- A. Debit Purchase, Credit Drawing
Debit Belian, Kredit Ambilan
- B. Debit Drawing, Credit Personal
Debit Ambilan, Kredit Peribadi
- C. Debit Drawing, Credit Purchases
Debit Ambilan, Kredit Belian
- D. Debit Drawing, Credit Goods
Debit Ambilan, Kredit Barangniaga

CLO1
C3

12. Which double entry show the transaction for payment of salary by cheque?

Transaksi yang manakah menunjukkan bayaran gaji meggunakan cek?

- A. Debit Bank, Credit Salary
Debit Bank, Kredit Gaji
- B. Debit Salary, Credit Bank
Debit Gaji, Kredit Bank
- C. Debit Bank, Credit Account Receivable
Debit Bank, Kredit Akaun belum terima
- D. Debit Salary, Account Receivable
Debit Gaji, Kredit Akaun belum terima

CLO1
C1

13. Identify the item which is **NOT** an expenses:

*Kenalpasti item yang **BUKAN** belanja:*

- A. Rental paid
Sewa dibayar
- B. Commission paid
Komisen dibayar
- C. Discount received
Diskaun diterima
- D. Discount allowed
Diskaun diberi

CLO1
C1

14. Which of the following describe the function of Trial Balance?

Yang manakah antara berikut menerangkan fungsi imbalan duga.

- A. Trial Balance is drawn up as test of the book-keeping system
Imbalan Duga disediakan untuk menguji sistem simpan kira
- B. Trial Balance is drawn up as test of the system of double entry
Imbalan Duga disediakan untuk menguji sistem catatan bergu
- C. Trial Balance is drawn up as test of the accuracy of book-keeping entries
Imbalan Duga disediakan untuk menguji ketepatan rekod simpan kira
- D. Trial Balance is drawn up as test of the arithmetical accuracy of the accounts
Imbalan Duga disediakan untuk menguji ketepatan pengiraan akaun

CLO1
C3

15. If the total amount of asset is RM85,000 and the total amount of liability is RM63,000.

Compute and choose the amount of owner's equity?

*Jika jumlah aset adalah RM85,000 dan jumlah liabiliti adalah RM63,000.
Kirakan dan pilih jumlah bagi Ekuiti Pemilik?*

- A. RM148,000
- B. RM42,500
- C. RM126,000
- D. RM22,000

CLO1
C3

16. The following information is extracted from Naim Daniel Trading:

Maklumat berikut dipetik daripada Naim Daniel Trading:

Sales / <i>Jualan</i>	RM205,000
Purchases / <i>Belian</i>	RM97,000
Opening stock / <i>Stok awal</i>	RM22,000
Purchase return / <i>Pulangan belian</i>	RM1,400
Closing stock / <i>Stok akhir</i>	RM8,500
Insurance on purchases / <i>Insurans atas belian</i>	RM1,100

Calculate the cost of goods sold.

Kirakan nilai kos barang dijual.

- A. RM110,500
- B. RM110,200
- C. RM109,100
- D. RM94,800

CLO1
C2

17. The following information is extracted from Aariz Uthman Enterprise for year 2018.

Maklumat berikut dipetik daripada Aariz Uthman Enterprise untuk tahun 2018.

Salary paid for one year	RM10,000
<i>Gaji yang telah dibayar untuk setahun</i>	<i>RM10,000</i>
Salary per month	RM1,000
<i>Gaji sebulan</i>	<i>RM1,000</i>

Determine the adjustment included for the above situation.

Tentukan pelarasan yang terlibat untuk situasi di atas.

- A. Accrued salary RM2,000
Gaji terakru *RM2,000*
- B. Accrued salary RM1,000
Gaji terakru *RM1,000*
- C. Prepaid salary RM2,000
Gaji terdahulu *RM2,000*
- D. Prepaid salary RM1,000
Gaji terdahulu *RM1,000*

CLO1
C2

18. Which one of the situations below does example **NOT** represent prepaid expense?

*Situasi di bawah yang manakah **TIDAK** menggambarkan belanja terdahulu?*

- A. Prepaid commission
Komisen dibayar terdahulu
- B. Prepaid insurance
Insurans terdahulu
- C. Prepaid rent received
Sewa diterima terdahulu
- D. Prepaid salary
Gaji terdahulu

CLO1
C3

19. The following information is taken from Al Fateh Account for the year 2018.

Maklumat berikut diambil dari akaun Al Fateh bagi tahun 2018.

Debtor / Penghutang RM 7,800

On 31 December 2018, the following information is not yet recorded:

Pada 31 Disember 2018, maklumat berikut belum direkodkan:

- i. Bad debt of RM350 must be written off
Hutang lapuk RM350 mesti dihapusira
- ii. Provision for doubtful debt is 3% of debtors
Peruntukan hutang ragu adalah 3% daripada penghutang

From the above situation, calculate the current value of provision for doubtful debts.

Daripada situasi di atas, kirakan nilai peruntukan hutang ragu semasa.

- A. RM234
- B. RM116
- C. RM223.50
- D. RM126.50

CLO1
C3

20. The following information is taken from Alisa Aisyah Account for the year 2018.

Maklumat berikut diambil dari akaun Alisa Aisyah bagi tahun 2018.

Lorry at cost / Lori pada harga kos RM99,000

On 31 December 2018, the following information is not yet recorded:

Pada 31 Disember 2018, maklumat berikut belum direkodkan:

- i. Depreciation of motor vehicles at a rate of 10% per annum on cost.
Susut nilai untuk kenderaan adalah pada kadar 10% setahun atas kos.
- ii. The lorry has been bought on 1 Jan 2018.
Lori telah dibeli pada 1 Jan 2018.

From the above situation, calculate the value of accumulated depreciation for motor vehicle.

Daripada situasi di atas, kirakan susut nilai terkumpul untuk kenderaan.

- A. RM4,950
- B. RM9,900
- C. RM3,300
- D. RM5,000

SECTION B: 75 MARKS
BAHAGIAN B: 75 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 is a list of business transactions during the month of January 2019.

- 1 Bought goods on credit from supplier:
- 2 Bought machinery on credit from creditor:
- 3 Sold goods to customer on credit:
- 4 Goods returned by customer due to faulty:
- 5 Goods returned to supplier due to wrong types:

[An example is given:

Owner draw goods for his personal used: General journal]

You are required to identify the **Books of First Entry** for each transaction.

[5 marks]

CLO1
C1

- b) Mr Aaron is the owner of Aaron Enterprise, a shoe outlet. The following is the balances on the 1st January 2019.

Cash in hand RM5000

Cash at bank RM25,000

During the month of January 2019, Aaron Enterprise had the following transactions:

Date	Transactions	Amount (RM)
Jan 2	Bought goods by cheque	4,500
3	Cash Sales to Erin	1,000
6	Sold good to Yuna, Yuna paid by cheque	5,000
9	Purchase goods on credit from Baymond	3,000
13	Purchase office equipment by cash	2,000
20	Paid off entire amount owed to Baymond by cheque	3,000
22	Sold goods on credit to Reza	4,000
24	Withdrew cash from business for personal use	500
28	Received cheque from Reza to pay off its account	4,000
30	Paid salaries by cheque	2,300

CLO1
C2

You are required to express the above transactions in **Cash Book** (two columns).

[10 marks]

- c) The following balances were obtained on 1st April 2019 from Alia Enterprise which is a sports equipment supplier:

	RM
Cash	5,000
Bank	52,000
Motor Vehicles	50,000

The accounting information of Alia Enterprise is given as follows:

Date	Transactions	Amount (RM)
April 2	Purchased a delivery van on credit from Tan Cheng Motors	60,000
7	Purchased goods on credit from Maira Sport Enterprise	37,000
15	Sold goods on credit to Shuib Trading	15,800
20	Cash sales to Emran	3,000
23	Returned goods to Maira Sport Enterprise due to damage	500
25	Shuib Trading settled all the debt by cheque	15,800
30	Paid salaries by cash	3,500

CLO1
C3

Show all the transactions into the relevant ledgers without balancing off.

[10 marks]

SOALAN 1

a) *Berikut adalah senarai transaksi perniagaan sepanjang bulan Januari 2019.*

- 1 Membeli barang niaga secara hutang daripada pembekal*
- 2 Membeli mesin secara hutang daripada pemiutang*
- 3 Menjual barang niaga kepada pelanggan secara hutang*
- 4 Pulangan barang niaga daripada pelanggan kerana rosak*
- 5 Pulangan barang niaga kepada pembekal kerana barang yang salah jenis*

[Contoh yang diberi:

Pemilik mengambil barang niaga untuk kegunaan peribadi: Jurnal Am]

Anda dikehendaki mengenalpasti Buku Catatan Pertama bagi transaksi di atas.

[5 markah]

CLO1
C1

- b) Encik Aaron adalah pemilik Aaron Enterprise, sebuah perniagaan kasut. Berikut adalah baki pada 1 Januari 2019.

Tunai di tangan RM5000

Tunai di bank RM25,000

Sepanjang bulan Januari 2019, Aaron Enterprise mempunyai transaksi seperti berikut:

Tarikh	Transaksi	Amaun (RM)
Jan 2	Belian barang niaga secara cek	4,500
3	Jualan Tunai kepada Erin	1,000
6	Jualan barang niaga kepada Yuna, Yuna membayar melalui cek	5,000
9	Belian barang niaga secara kredit daripada Baymond	3,000
13	Belian peralatan pejabat secara tunai	2,000
20	Bayar kesemua hutang ke atas Baymond melalui cek	3,000
22	Jualan barang niaga secara kredit kepada Reza	4,000
24	Mengeluarkan tunai daripada perniagaan untuk kegunaan peribadi	500
28	Menerima cek daripada Reza untuk menyelesaikan akaun	4,000
30	Bayar gaji melalui cek	2,300

CLO1
C2

Tunjukkan transaksi di atas dalam Buku Tunai (Dua Lajur).

[10 markah]

- c) Berikut adalah baki yang diperolehi pada 1 April 2019 daripada Alia Enterprise yang merupakan pembekal alatan sukan:

	RM
<i>Tunai</i>	<i>5,000</i>
<i>Bank</i>	<i>52,000</i>
<i>Perabot</i>	<i>8,000</i>
<i>Kenderaan</i>	<i>50,000</i>

Maklumat perakaunan Alia Enterprise adalah seperti berikut:

<i>Tarikh</i>	<i>Transaksi</i>	<i>Amaun (RM)</i>
<i>April 2</i>	<i>Belian sebuah van penghantaran secara kredit daripada Tan Cheng Motors</i>	<i>60,000</i>
<i>7</i>	<i>Belian barang niaga secara kredit daripada Maira Sport Enterprise</i>	<i>37,000</i>
<i>15</i>	<i>Jualan barang niaga secara kredit kepada Shuib Trading</i>	<i>15,800</i>
<i>20</i>	<i>Jualan Tunai kepada Emran</i>	<i>3,000</i>
<i>23</i>	<i>Pulangan barang niaga kepada Maira Sport Enterprise disebabkan rosak</i>	<i>500</i>
<i>25</i>	<i>Shuib Trading menjelaskan kesemua hutangnya melalui cek</i>	<i>15,800</i>
<i>30</i>	<i>Bayar gaji secara tunai</i>	<i>3,500</i>

CLO1
C3

Anda dikehendaki untuk memindahkan semua urusanniaga ke dalam lejar yang sesuai tanpa mengimbangkan akaun.

[10 markah]

QUESTION 2CLO1
C1(a) State the normal balance of each account either **Debit** or **Credit**

- i. Building
- ii. Capital
- iii. Creditors
- iv. Sales
- v. Drawing

[5 marks]

(b) The following balances are extracted from the books of Axis Glassware Enterprise.

Accounts	RM
Building	85,000
Vehicles	52,000
Cash	5,000
Bank	72,500
Rental received	5,000
Salaries	6,000
Water and electricity	2,000
Commission received	3,000
Drawings	4,500
Debtors	56,000
Creditors	38,000
Capital	80,000
Loan from Maybank	155,000
Interest received	2,000

CLO1
C3

You are required to construct the Trial Balance for Axis Glassware Enterprise as at 31 December 2018.

[15 marks]

SOALAN 2CLO1
C1(a) Nyatakan baki normal setiap akaun berikut sama ada **Debit** atau **Kredit**.

- i. *Bangunan*
- ii. *Modal*
- iii. *Pemiutang*
- iv. *Jualan*
- v. *Ambilan*

[5 markah]

(b) Berikut merupakan baki akhir yang di ambil daripada akaun-akaun Axis Glassware Enterprise.

<i>Akaun</i>	<i>RM</i>
<i>Bangunan</i>	85,000
<i>Kenderaan</i>	52,000
<i>Tunai</i>	5,000
<i>Bank</i>	72,500
<i>Sewa diterima</i>	5,000
<i>Gaji</i>	6,000
<i>Air dan elektrik</i>	2,000
<i>Komisyen diterima</i>	3,000
<i>Ambilan</i>	4,500
<i>Penghutang</i>	56,000
<i>Pemiutang</i>	38,000
<i>Modal</i>	80,000
<i>Pinjaman daripada Maybank</i>	155,000
<i>Faedah diterima</i>	2,000

CLO1
C3

Anda dikehendaki untuk membina Imbangan Duga untuk Axis Glassware Enterprise pada 31 Disember 2018.

[15 markah]

QUESTION 3

The following Trial Balance is taken from the books of sole trader Qistina Enterprise on 31 December 2018

Qistina Enterprise
Trial Balance as at 31 December 2018

Particulars	Debit (RM)	Credit (RM)
Capital		64,700
Drawings	13,500	
Premises	83,500	
Fixtures (at cost)	8,000	
Provision for depreciation - Fixtures		2,400
Debtors and Creditors	10,500	6,800
Stock at 1 January 2018	9,120	
Carriage inward	520	
Carriage outward	1,390	
Purchases and Sales	66,290	125,000
Insurance on purchases	1,320	
Return	780	510
Discount	220	130
Salary	7,490	
Sundry expenses	3,540	
Insurance	3,980	
Bad debt	1,220	
Provision for doubtful debts		1,200
Commission received		4,390
Telephone charge	450	
Rent received		3,900
Bank		2,900
Cash	110	
	211,930	211,930

Additional information:

- i. Stock at 31 December 2008 worth RM12,500
- ii. Accrued sundry expenses RM390, and accrued telephone charge RM140
- iii. Prepaid insurance RM650
- iv. Accrued commission received RM1,250
- v. Bad debts written-off is RM500
- vi. The provision for doubtful debts is 10% on net debtors
- vii. Depreciation for fixtures is 10% per annum on cost

You are required to:

CLO1
C2

- (a) Count the net income of Qistina Enterprise by preparing the Statement of Comprehensive Income for the year ended 31 December 2018

[15 marks]

CLO1
C3

- (b) Prepare the Statement of Financial Position as at 31 December 2018

[15 marks]

SOALAN 3

Berikut adalah Imbangan Duga dari buku peniaga milikan tunggal Qistina Enterprise pada 31 Disember 2018

Qistina Enterprise
Imbangan Duga pada 31 Disember 2018

Butiran	Debit (RM)	Kredit (RM)
Modal		64,700
Ambilan	13,500	
Bangunan	83,500	
Lekapan (kos)	8,000	
Peruntukan susut nilai - Lekapan		2,400
Penghutang dan Pemiutang	10,500	6,800
Stok pada 1 Januari 2018	9,120	
Angkutan masuk	520	
Angkutan keluar	1,390	
Belian dan Jualan	66,290	125,000
Insuran atas belian	1,320	
Pulangan	780	510
Diskaun	220	130
Gaji	7,490	
Belanja pelbagai	3,540	
Insuran	3,980	
Hutang lapuk	1,220	
Peruntukan hutang ragu		1,200
Komisen diterima		4,390
Caj telefon	450	
Sewa diterima		3,900
Bank		2,900
Tunai	110	
	211,930	211,930

Maklumat tambahan:

- i. Stok pada 31 Disember 2018 bernilai RM12,500
- ii. Belanja pelbagai terakru RM 390 dan caj telefon terakru RM140
- iii. Insuran prabayar RM650
- iv. Komisen diterima terakru RM1,250
- v. Hutang lapuk dihapus kira RM500
- vi. Peruntukan hutang ragu diselaraskan 10% atas baki penghutang
- vii. Susut nilai lekapan pada kadar 10% setahun atas kos

Anda dikehendaki:

CLO1
C2

- (a) Kirakan pendapatan bersih bagi Qistina Enterprise dengan menyediakan
Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2018
[15 markah]

CLO1
C3

- (b) Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2018
[15 markah]

SOALAN TAMAT