

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA10013: FINANCIAL ACCOUNTING 1

TARIKH : 24 OKTOBER 2019

MASA : 11.15 PAGI - 1.15 PETANG (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** questions.

ARAHAN:

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

QUESTION 1

CLO 1
C1

- (a) State **FIVE (5)** types of accounting field.

[5 marks]

CLO 1
C2

- (b) Discuss the following accounting concepts:

- i) The going concern concept
- ii) The accrual concept

[5 marks]

- (c) Mr. Osman started his new business, Osman Grocery Shop on 1 January 2019.

During the first month of operations, the following transactions occurred:

Date	Transactions
<i>Example</i>	<i>Mr. Osman contributed his own motorcycle worth RMx,xxx for business use.</i>
Jan 1	Mr. Osman contributed cash RM 50,000 and cash at bank RM30, 000 as his investment in his new business.
3	Purchased furniture worth RM10, 000 for business use. Paid by cheque.
4	Purchased goods for business worth RM 30,000 on credit from Azam Supply.
6	Sold goods to customer by cash RM 15,000.
14	Purchased van from Jaya Motor for business used RM 50,000. Paid down payment RM 5,000 by cheque and RM 45,000 is financed by bank loan.
16	Paid electricity bill RM 200 by cash.
28	Paid salary to worker RM 1,500 by cash.

You are required to:

CLO 1
C3

- i) Demonstrate the effect on assets, liabilities, capital, revenues and expenses for the above transactions by using the following format (apply '+' as increase and '-' as decrease):

Date	Effect on				
	Assets	+	Expenses	=	Liabilities + Capital + Revenue
<i>example</i>	<i>Vehicle</i> <i>+ RM xxxx</i>				<i>Capital</i> <i>+ RM xxxx</i>

[10 marks]

CLO 1
C3

- ii) Based on your answer in **Question (i) above**, calculate the total of assets, expenses, liabilities, capital and revenue, and show it into the expanded accounting equation.

[5 marks]

SOALAN 1

CLO 1
C1

- (a) Nyatakan **LIMA (5)** jenis bidang perakaunan.

[5 markah]

CLO 1
C2

- (b) Bincangkan konsep perakaunan berikut:

- i) Konsep usaha berterusan
ii) Konsep akruan

[5 markah]

- (c) En. Osman membuka perniagaannya yang baru, Osman Grocery Shop pada 1 Januari 2019. Sepanjang bulan pertama operasi, transaksi berikut telah berlaku:

<i>Tarikh</i>	<i>Transaksi</i>
<i>Contoh</i>	<i>En. Osman menyumbang motosikal kepunyaannya bernilai RMx,xxx bagi kegunaan syarikat.</i>
<i>Jan 1</i>	<i>En. Osman menyumbang tunai RM 50,000 dan tunai di bank RM30,000 sebagai pelaburannya dalam perniagaan baru beliau.</i>
<i>3</i>	<i>Membeli perabot bernilai RM 10,000 untuk kegunaan perniagaan. Bayar menggunakan cek.</i>
<i>4</i>	<i>Membeli barang niaga untuk perniagaan bernilai RM 30,000 secara kredit dari Azam Supply.</i>
<i>6</i>	<i>Jualan barang niaga kepada pelanggan secara tunai RM 15,000.</i>
<i>14</i>	<i>Membeli van dari Jaya Motor untuk kegunaan perniagaan RM50,000. Bayar pendahuluan RM 5,000 menggunakan cek dan RM 45,000 adalah melalui pembiayaan oleh pinjaman bank.</i>
<i>16</i>	<i>Bayar bill elektrik RM 200 secara tunai.</i>
<i>28</i>	<i>Bayar gaji kepada pekerja RM 1,500 secara tunai.</i>

CLO 1
C3

- i) Anda dikehendaki untuk menunjukkan kesan ke atas aset, liabiliti, modal, hasil dan belanja bagi transaksi di atas menggunakan format seperti di bawah (gunakan '+' sebagai meningkat dan '-' sebagai berkurang):

<i>Tarikh</i>	<i>Kesan ke atas</i>				
	<i>Aset</i>	<i>+</i>	<i>Belanja</i>	<i>=</i>	<i>Liabiliti + Modal + Hasil</i>
<i>contoh</i>	<i>Kenderaan + RM xxxx</i>				<i>Modal + RM xxxx</i>

[10 markah]

CLO 1
C3

- ii) Berdasarkan jawapan anda dalam soalan (i) di atas, kira jumlah aset, belanja, liabiliti, modal dan hasil, dan tunjukkannya ke dalam persamaan perakaunan yang telah dikembangkan.

[5 markah]

QUESTION 2CLO1
C1

- a) State whether the following accounts have debit or credit balance.

Example: Loan - Credit

- i. Bank overdraft
- ii. Salary
- iii. Capital
- iv. Investment
- v. Land

[5 marks]

CLO1
C2

- b) Convert the following transactions into double entries system (debit and credit):

Example: Purchase goods by cash - Dt Purchases Cr Cash

- i. Sold goods by credit to Marissa.
- ii. Purchased machine and paid by cheque.
- iii. Withdrew cash for own use.
- iv. Customer Sure Maju Enterprise returned damaged goods.
- v. Paid to creditor Faizah Enterprise by cash.

[5 marks]

CLO1
C3

- c) From the following transactions:

- i. Prepare the journal entries.
- ii. Post to the appropriate ledgers.

[5 marks]

[5 marks]

2019 May	1	Started business with cash RM5, 200 and bank RM10, 800.
	4	Purchased goods from Sahara Ltd. at RM4, 100.
	8	Sold goods to Mariam Ltd. at RM3, 000 before 5% of trade discount.
	10	Paid advertising RM500 by cash.
	15	Cash sales RM800.
	25	Received cheque RM2, 736 from Mariam Ltd and received cash discount of RM114.

SOALAN 2CLO1
C1

a) Nyatakan samada akaun-akaun berikut mempunyai baki debit atau kredit

Contoh: Pinjaman – Kredit

- i. Overdraf bank
- ii. Gaji
- iii. Modal
- iv. Pelaburan
- v. Tanah

[5 markah]

CLO1
C2

b) Tukarkan transaksi berikut kepada sistem catatan bergu (debit dan kredit):

Contoh: Belian tunai - Dt Belian Kt Tunai

- i. Jualan barang niaga secara kredit kepada Marissa.
- ii. Belian mesin dan dibayar menggunakan cek.
- iii. Mengambil tunai untuk kegunaan peribadi.
- iv. Pelanggan - SureMaju Enterprise memulangkan barang niaga yang salah.
- v. Bayar kepada pemiutang Faizah Enterprise menggunakan tunai.

[5 markah]

CLO1
C3

c) Berdasarkan transaksi berikut:

i. Sediakan catatan jurnal

[5 markah]

ii. Pos ke lejar yang bersesuaian

[5 markah]

2019 Mei	1	Memulakan perniagaan dengan tunai RM5, 200 dan bank RM10, 800.
	4	Belian barang niaga daripada Sahara Bhd. RM4, 100.
	8	Jualan barang niaga kepada Mariam Bhd. RM3, 000 sebelum diskaun niaga 5%.
	10	Bayar pengiklanan RM500 menggunakan tunai.
	15	Jualan barang niaga secara tunai RM800.
	25	Menerima cek RM2, 736 daripada Mariam Ltd dan menerima diskaun tunai RM114.

QUESTION 3CLO1
C1

a) State the differences between Trade Discount and Cash Discount according to:

- i. Definition
- ii. Recording

[5 marks]

b) Sofiana is a sole proprietor of EZ Reader that provides a service of fast reading consultation. Selected transactions for the first month operation are as follows:

2019	
February 1	Received RM50,000 cash from Sofiana to establish the business.
3	Billed Mawar Montessori RM10, 500 for services performed in early February.
5	Purchased a car for RM24, 500 for use in the business. Paid in cash.
8	Purchased RM2, 400 of supplies on credit.
10	Received RM9, 500 cash as a full settlement from Mawar Montessori.
15	Paid RM1, 500 utilities in cash.
20	Paid RM1, 200 cash toward supplies purchased in February, 8.
25	Paid employees RM3, 500 cash for work done in February.
28	The owner withdrew RM300 cash for personal use.

CLO1
C2

You are required to simplify the recording of all transactions in the appropriate ledgers and balancing off each account.

[10 marks]

CLO1
C3

c) Based on the balancing off of the accounts in **(b) above**, you are required to prepare the Trial Balance as at 28 February 2019.

[10 marks]

SOALAN 3CLO1
C1

a) Nyatakan perbezaan antara Diskaun Niaga dan Diskaun Tunai berdasarkan:

- i. Definisi
- ii. Perekodan

[5 markah]

b) Sofiana adalah pemilik tunggal untuk EZ Reader menyediakan perkhidmatan penasihat membaca dengan pantas. Transaksi yang tersenarai untuk operasi bulan pertama adalah seperti berikut:

2019 Februari 1	Menerima RM50,000 tunai daripada Sofiana untuk membangunkan perniagaan.
3	Memberi bil kepada Mawar Montessori RM10,500 untuk perkhidmatan pada awal bulan Februari.
5	Membeli kereta RM24,500 untuk kegunaan perniagaan. Bayar menggunakan tunai.
8	Membeli RM2,400 dari pembekal secara hutang.
10	Menerima RM9,500 tunai sebagai bayaran penuh dari Mawar Montessori.
15	Membayar RM1,500 utiliti menggunakan tunai.
20	Membayar RM1,200 tunai kepada pembekal yang dibeli pada 8 Februari.
25	Membayar pekerja RM3,500 tunai untuk kerja yang dilakukan dalam bulan Februari.
28	Pemilik mengeluarkan RM300 tunai untuk kegunaan sendiri.

CLO1
C2

Anda dikehendaki memudahkan perekodan semua transaksi ke dalam lejar dan imbangkan semua akaun.

[10 markah]

CLO1
C3

c) Berdasarkan penutupan akaun dalam (b) di atas, anda dikehendaki menyediakan Imbangan Duga pada 28 Februari 2019.

[10 markah]

QUESTION 4

Gyna Trading is a sole proprietor of Sport Attire business located at Tambunan. The business closes its account every 30 September. The following is the Trial Balance for Gyna Trading as at 30 September 2019.

Gyna Trading
Trial Balance as at 30 September 2019

Accounts	Debit (RM)	Credit (RM)
Capital		359,400
Drawings	8,000	
Cash at bank	32,000	
Carriage inwards	2,000	
Carriage outwards	3,000	
Debtors and Creditors	225,000	125,000
Land and Buildings	550,000	
Insurance expenses	30,000	
Vehicles	200,000	
Accumulated Depreciation - Vehicles		40,000
Salaries expenses	81,000	
Interest received		20,000
Water and Electricity expenses	10,000	
Purchases and Sales	345,000	800,000
Sales Returns and Purchase Returns	8,000	5,000
Mortgage		200,000
Stock (1 October 2018)	56,000	
Allowance for doubtful debts		600
	1,550,000	1,550,000

Additional information:

- 1) The closing stock of goods was estimated at RM50, 000.
- 2) Accrued carriage outwards RM500 and prepaid salaries RM4, 000.
- 3) Interests received were for the month of January until December 2019.
- 4) A debt of RM1, 000 was declared as bad debt. The allowance for doubtful debts is to be adjusted at 2% of outstanding debtors.
- 5) Depreciation for vehicles were set up at 10% at cost.

You are required to:

CLO1
C2

- a) Report the net profit/loss by using the Statement of Comprehensive Income for the year ended 30 September 2019.

[15 marks]

CLO1
C3

- b) Construct Statement of Financial Position as at 30 September 2019.

[15 marks]

SOALAN 4

Gyna Trading adalah pemilik tunggal untuk perniagaan Pembekal Pakaian Sukan yang terletak di Tambunan. Syarikat ini menutup akaun perniagaannya setiap 30 September. Berikut adalah Imbangan Duga bagi Gyna Trading pada 30 September 2019.

Gyna Trading
Imbangan Duga pada 30 September 2019

Akaun	Debit (RM)	Kredit (RM)
<i>Modal</i>		<i>359,400</i>
<i>Ambilan</i>	<i>8,000</i>	
<i>Tunai di bank</i>	<i>32,000</i>	
<i>Angkutan masuk</i>	<i>2,000</i>	
<i>Angkutan keluar</i>	<i>3,000</i>	
<i>Penghutang dan Pemiutang</i>	<i>225,000</i>	<i>125,000</i>
<i>Tanah dan Bangunan</i>	<i>550,000</i>	
<i>Belanja Insurans</i>	<i>30,000</i>	
<i>Kenderaan</i>	<i>200,000</i>	
<i>Peruntukan Susutnilai Berkumpul Kenderaan</i>		<i>40,000</i>
<i>Belanja Gaji</i>	<i>81,000</i>	
<i>Faedah Diterima</i>		<i>20,000</i>
<i>Belanja air dan elektrik</i>	<i>10,000</i>	
<i>Belian dan Jualan</i>	<i>345,000</i>	<i>800,000</i>
<i>Pulangan Jualan dan Pulangan Belian</i>	<i>8,000</i>	<i>5,000</i>
<i>Gadaijanji</i>		<i>200,000</i>
<i>Stok (1 Oktober 2018)</i>	<i>56,000</i>	
<i>Peruntukan hutang ragu</i>		<i>600</i>
	<i>1,550,000</i>	<i>1,550,000</i>

Maklumat Tambahan:

- 1) Stok akhir dianggarkan RM50, 000.
- 2) Angkutan keluar terakru RM500 dan gaji terdahulu RM4, 000.
- 3) Faedah diterima untuk bulan January sehingga Disember 2019.
- 4) Penghutang bernilai RM1, 000 menjadi lapuk. Peruntukan hutang ragu telah dilaraskan kepada 2% daripada baki penghutang.
- 5) Belanja susutnilai untuk kenderaan dikira pada 10% atas kos.

Anda dikehendaki untuk:

CLO1
C2

- a) Laporkan untung/rugi bersih dengan menggunakan Penyata Pendapatan Komprehensif untuk tempoh berakhir 30 September 2019.

[15 markah]

CLO1
C3

- b) Membina Penyata Kedudukan Kewangan pada 30 September 2019.

[15 markah]

SOALAN TAMAT