

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA2013: FINANCIAL ACCOUNTING 1

TARIKH : 30 OKTOBER 2019

MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.

Bahagian A: 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 struktur. Jawab **SEMUA** soalan.*

QUESTION 1

Below is an extract of GCS Sdn Bhd's Statement of Financial Position on 1 January 2018.

Asset	Cost (RM)	Accumulated Depreciation (RM)	Net Book Value (RM)
Furniture	30,000	6,000	24,000
Motor Vehicles	90,000	30,000	60,000

Below are the transactions that have been made in year 2018:

- 1 January Bought furniture amounted to RM6,000 by cash.
- 30 June Sold old motor vehicle with the price of RM20,000 by cash. The motor vehicle was bought on 1 January 2015 at the cost of RM45,000.
- 30 July One of the motor vehicles was exchanged with the new motor vehicle. The cost of the new motor vehicle was RM33,000. Ammar Sdn Bhd paid RM10,000 in cash to settle the differences. The old motor vehicle was bought on 1 July 2016 at the price of RM30,000.

Depreciation for motor vehicle is at 10% and for furniture at 20% by using straight line method. All calculation are based on monthly basis.

You are required to:

- CLO1 C1 a) List **FIVE (5)** examples of tangible assets. [5 marks]
- CLO1 C3 b) Illustrate the Asset Account and Accumulated Depreciation Account. [15 marks]
- CLO1 C2 c) Demonstrate the Disposal Account. [5 marks]

SOALAN 1

Di bawah adalah sebahagian daripada Penyata Kedudukan Kewangan pada 1 Januari 2018 bagi GCS Sdn Bhd.

<i>Asset</i>	<i>Kos (RM)</i>	<i>Susutnilai Terkumpul (RM)</i>	<i>Nilai Buku Bersih (RM)</i>
<i>Perabot</i>	30,000	6,000	24,000
<i>Kenderaan</i>	90,000	30,000	60,000

Berikut adalah transaksi yang berlaku semasa 2018:

- 1 Januari Beli perabot bernilai RM6,000 secara tunai.
- 30 Jun Jual kenderaan pada harga RM20,000 secara tunai. Kenderaan tersebut telah dibeli pada 1 Januari 2015 pada kos RM45,000.
- 30 Julai Salah satu kenderaan juga telah ditukar beli dengan kenderaan baru. Kos bagi kenderaan baharu adalah bernilai RM33,000. Ammar Sdn Bhd telah membayar tunai sebanyak RM10,000 bagi menyelesaikan perbezaan tersebut. Kenderaan lama yang ditukar telah dibeli pada 1 Julai 2016 pada harga RM30,000.

Susutnilai untuk kenderaan adalah 10% dan perabot adalah 20% menggunakan kaedah garis lurus. Pengiraan dibuat berdasarkan milikan bulanan untuk tahun berakhir pada 31 Disember 2018.

Anda dikehendaki untuk:

- CLO1
C1 a) Senaraikan **LIMA (5)** contoh aset nyata. [5 markah]
- CLO1
C3 b) Ilustrasikan Akaun Aset dan Akaun Peruntukan Susutnilai. [15 markah]
- CLO1
C2 c) Tunjukkan Akaun Pelupusan. [5 markah]

QUESTION 2

Accounts Executive of Candy Suzuki Enterprise has received a bank statement showing a difference balance with cash book as at 31 March 2018. The following are extracts of Cash Book (Bank column only) and Bank Statement for Candy Suzuki Enterprise for the month of March 2018.

		RM			Cheque No	RM
Mar			Mar			
1	Balance b/d	5,500	4	Rental	3171	550
17	Sales	2,100	9	Stationery	3172	230
19	Kaya Sdn Bhd	650	16	Hariri Store	3173	3,200
25	Nara Ent	330	20	Akal Ent	3174	1,650
28	Hajja Collection	500	27	Lawa Design	3175	650
			29	Adam Store	3176	250
			31	Indah Water	3177	250
				Tenaga Bhd	3178	1,000
				Balance c/d		1,300
		9,080				9,080
Apr						
1	Balance b/d	1,300				

Candy Suzuki Enterprise
Bank Statement for the month of March 2018

Date	Particulars	Cheque No	Debit	Credit	Balance
Mar			RM	RM	RM
2018	Balance (Credit)				5,500
1	Cheque	3171	550		4,950
4	Cheque	3172	230		4,720
11	Cheque	3173	3,200		1,520
16	Cash			2,100	3,620
17	Cheque Kaya Sdn Bhd	7161		650	4,270
20	Cheque	3174	1,650		2,620
21	Cheque Book		50		2,570
27	Insurance (Etiqua)		250		2,320
29	Dividend			120	2,440
30	Cheque	3175	650		1,790
30	Interest of Fixed Deposit			230	2,020

You are required to:

- CLO1 C1 a) State **TWO (2)** reasons for discrepancies between cash book (bank column) balance with the bank statement balance.
- [5 marks]
- CLO1 C2 b) Demonstrate the Adjusted Cash Book.
- [10 marks]
- CLO1 C3 c) Illustrate Bank Reconciliation Statement for the month of March 2018 by using the Adjusted Cash Book balance.
- [10 marks]

SOALAN 2

Eksekutif Akaun Candy Suzuki Enterprise telah menerima penyata bank yang menunjukkan perbezaan baki dengan buku tunai pada 31 Mac 2018. Berikut adalah buku tunai (kolum bank) dan Penyata Bank Candy Suzuki Enterprise untuk bulan Mac 2018.

		RM			No Cek	RM
<i>Mac</i>			<i>Mac</i>			
<i>1</i>	<i>Baki b/b</i>	<i>5,500</i>	<i>4</i>	<i>Sewa</i>	<i>3171</i>	<i>550</i>
<i>17</i>	<i>Jualan</i>	<i>2,100</i>	<i>9</i>	<i>Alatulis</i>	<i>3172</i>	<i>230</i>
<i>19</i>	<i>Kaya Sdn Bhd</i>	<i>650</i>	<i>16</i>	<i>Kedai Hariri</i>	<i>3173</i>	<i>3,200</i>
<i>25</i>	<i>Nara Ent</i>	<i>330</i>	<i>20</i>	<i>Akal Ent</i>	<i>3174</i>	<i>1,650</i>
<i>28</i>	<i>Hajja Collection</i>	<i>500</i>	<i>27</i>	<i>Lawa Design</i>	<i>3175</i>	<i>650</i>
			<i>29</i>	<i>Kedai Adam</i>	<i>3176</i>	<i>250</i>
			<i>31</i>	<i>Indah Water</i>	<i>3177</i>	<i>250</i>
				<i>Tenaga Bhd</i>	<i>3178</i>	<i>1,000</i>
				<i>Baki h/b</i>		<i>1,300</i>
		9,080				9,080
<i>Apr</i>						
<i>1</i>	<i>Baki b/b</i>	<i>1,300</i>				

Candy Suzuki Enterprise
Penyata Bank untuk bulan Mac 2018

Tarikh	Perkara	No Cek	Debit	Kredit	Baki
Mac 2018			RM	RM	RM
	Baki (Kredit)				5,500
1	Cek	3171	550		4,950
4	Cek	3172	230		4,720
11	Cek	3173	3,200		1,520
16	Tunai			2,100	3,620
17	Cek Kaya Sdn Bhd	7161		650	4,270
20	Cek	3174	1,650		2,620
21	Buku Cek		50		2,570
27	Insurans (Etiga)		250		2,320
29	Dividend			120	2,440
30	Cek	3178	650		1,790
30	Faedah Simpanan Tetap			230	2,020

Anda dikehendaki untuk:

- CLO1 C1 a) Nyatakan **DUA (2)** sebab berlakunya perbezaan di antara baki buku tunai (kolum bank) dengan baki penyata bank.
- [5 markah]
- CLO1 C2 b) Tunjukkan Buku Tunai Terlaras.
- [10 markah]
- CLO1 C3 c) Ilustrasikan Penyata Penyesuaian Bank bagi bulan Mac 2018 dengan menggunakan baki buku tunai yang dilaraskan.
- [10 markah]

QUESTION 3

Alia Berhad is a company that manufactures toys product. The following are the store data regarding sales and purchase activities on May 2018.

Date	Transaction
May 4	Sales 2,500 units
10	Purchases 5,500 units at the cost of RM3.10 per unit
15	Purchases 2,500 units at the cost of RM3.00 per unit
20	Sales 2,700 units
23	Sales 2,000 units
30	Purchases 1,000 units at the cost of RM3.20 per unit

Additional information:

- i) During that month, sales price is fixed at RM7.50 per unit.
- ii) Inventories on 1 May are 4,000 units priced at RM3.00 per unit.

You are required to:

- CLO2
C1 a) List **TWO (2)** advantages of using perpetual system in business inventory evaluation. [5 marks]
- CLO2
C2 b) Compute the cost of inventory in hand as at 31 May and the cost of goods sold for May under the **First In First Out (FIFO)** method. Assuming that the company used perpetual inventory system. [10 marks]
- CLO2
C3 c) Calculate the closing inventory value as at 31 May and the cost of goods sold for May under **Average Cost (AVCO)** method. Assuming that the company used perpetual inventory system. [10 marks]

SOALAN 3

Alia Berhad merupakan pengeluar produk barang mainan. Berikut adalah rekod data daripada stor berkenaan dengan aktiviti jualan dan pembelian pada Mei 2018.

Tarikh	Transaksi
Mei 4	Jual 2,500 unit
10	Beli 5,500 unit pada kos RM3.10 seunit
15	Beli 2,500 unit pada kos RM3.00 seunit
20	Jual 2,700 unit
23	Jual 2,000 unit
30	Beli 1,000 unit pada kos RM3.20 seunit

Maklumat tambahan:

- i) Sepanjang bulan tersebut, harga jualan ditetapkan pada RM7.50 seunit.*
- ii) Inventori pada 1 Mei adalah 4,000 unit berharga RM3.00 seunit.*

Anda dikehendaki untuk:

CLO2
C1

- a) Senaraikan **DUA (2)** kebaikan menggunakan sistem penilaian berterusan dalam menilai inventori syarikat.*

[5 markah]

CLO2
C2

- b) Hitung kos inventori di tangan (inventori akhir) pada 31 Mei dan kos barang yang dijual bagi bulan Mei menggunakan kaedah **Masuk Dulu Keluar Dulu (MDKD)**. Andaikan syarikat menggunakan sistem inventori berterusan.*

[10 markah]

CLO2
C3

- c) Kira kos inventori akhir pada 31 Mei dan kos barang yang dijual bagi bulan Mei menggunakan kaedah **Kos Purata (KP)**. Andaikan syarikat menggunakan sistem inventori berterusan.*

[10 markah]

QUESTION 4

Auni Enterprise drew up Trial Balance as at 31 July 2018 but the debit and credit totals are not balanced. The difference was posted to a Suspense Account and draft final accounts were prepared which showed a net profit of RM 45,500.

The following errors were revealed after an investigation:

- i) The Sales Journal had been undercast by RM1,500.
- ii) The purchases journal had been overcast by RM2,500.
- iii) The discount column with total of RM200 on the credit side of the cash book was not posted to the ledger account.
- iv) Purchase of stationery for RM450 for office use was recorded as office equipment
- v) Insurance paid for the sum of RM650 was correctly recorded in the cash book but wrongly entered in the insurance Account as RM605.

You are required to:

- | | | |
|------------|--|------------|
| CLO3
C1 | a) List FIVE (5) types of Intangible Errors that do not have any impact to the Trial Balance equilibrium. | [5 marks] |
| CLO3
C2 | b) Demonstrate the journal entries to correct the errors. Narrations are not required. | [10 marks] |
| CLO3
C3 | c) Illustrate Statement of adjusted net profit for the month ended on 31 July 2018. | [10 marks] |

SOALAN 4

Auni Enterprise telah menyediakan Imbangan Duga pada 31 Julai 2018 tetapi jumlah sebelah debit dan kredit tidak seimbang. Perbezaan ini telah diposkan ke dalam Akaun Tergantung dan draf penyata kewangan telah disediakan yang menunjukkan untung bersih sebanyak RM 45,500.

Berikut merupakan kesilapan yang telah dikenalpasti selepas penyiasatan:

- i) Jurnal Jualan telah terkurang catat sebanyak RM1,500.*
- ii) Jurnal Belian telah terlebih catat sebanyak RM2,500.*
- iii) Dalam kolum Diskaun yang berjumlah RM200 di sebelah kredit buku tunai masih tidak diposkan ke akaun lejer.*
- iv) Pembelian alatulis bernilai RM450 untuk kegunaan pejabat telah direkodkan sebagai alatan pejabat.*
- v) Insuran yang dibayar bernilai RM650 telah direkodkan dengan betul dalam buku tunai tetapi salah catat dalam Akaun Insuran dengan nilai RM605.*

Anda dikehendaki untuk:

- | | | |
|------------|--|--------------------|
| CLO3
C1 | <i>a) Senaraikan LIMA (5) jenis Kesilapan Tidak Ketara yang tidak menjejaskan keseimbangan Imbangan Duga.</i> | <i>[5 markah]</i> |
| CLO3
C2 | <i>b) Tunjukkan catatan jurnal untuk membetulkan semua kesilapan di atas. Keterangan tidak diperlukan.</i> | <i>[10 markah]</i> |
| CLO3
C3 | <i>c) Ilustrasikan Penyata Pendapatan Terlaras bagi bulan berakhir pada 31 Julai 2018.</i> | <i>[10 markah]</i> |

SOALAN TAMAT