

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA5013: FINANCIAL ACCOUNTING 3

TARIKH : 06 NOVEMBER 2019

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LIMA BELAS (15)** 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

CLO2
C1

- a) (i) Define the following terms of condition that may occur during the process of share issue:

- (a) Oversubscription
- (b) Undersubscription

[2 marks]

- (ii) List **THREE (3)** stages of instalment payment for the share issue.

[3 marks]

CLO2
C2

- b) Belantara Berhad advertised to the public the issue of RM500,000 10% Debenture at 100. The debenture is payable in full upon application.

You are required to demonstrate the transaction into the relevant journal entries.

[5 marks]

CLO2
C3

- c) After having fulfilled the listing requirement, Samudera Berhad offered to the public 500,000 ordinary shares at a price of RM1.30 each and payable as follows:

On application	RM0.50
On allotment	RM0.40
On first call	RM0.30
On final call	RM0.10

Applications were received for 650,000 shares and the directors decided to give full allotment to applicants and to allot the remainder on a pro-rata basis.

All shareholders have paid the money on due date except for one shareholder of 35,000 ordinary shares who paid the final call money at the same time as first call money.

You are required to record journal entries for the related transactions.

[10 marks]

CLO2
C4

- d) By using the situation in question 1(c), illustrate the Statement of Financial Position (extract) after the final call.

[5 marks]

SOALAN 1

CLO2
C1

- a) (i) *Definisikan terma-terma bagi keadaan berikut yang mungkin berlaku semasa proses penerbitan saham :*

(a) *Terlebih langganan*

(b) *Terkurang langganan*

[2 markah]

- (ii) *Senaraikan **TIGA (3)** peringkat bayaran ansuran bagi penerbitan saham.*

[3 markah]

CLO2
C2

- b) *Belantara Berhad mengiklankan kepada orang awam penerbitan bagi RM500,000 10% Debentur pada 100. Debentur ini adalah dibayar secara penuh semasa permohonan.*

Anda dikehendaki mendemonstrasikan urusan ini ke dalam catatan jurnal yang berkaitan.

[5 markah]

CLO2
C3

- c) *Selepas memenuhi syarat penyenaraian, Samudera Berhad menawarkan kepada orang awam 500,000 saham biasa yang berharga RM1.30 setiap satu dan membayar seperti berikut:*

Semasa permohonan RM0.50

Semasa perumpukan RM0.40

Semasa panggilan pertama RM0.30

Semasa panggilan akhir RM0.10

Permohonan diterima untuk 650,000 saham dan pengarah membuat keputusan untuk memberi perumpukan penuh kepada semua pemohon dan lebihan permohonan diumpukkan menggunakan asas prorata.

Semua pemegang saham membayar mengikut tarikh yang ditetapkan kecuali seorang pemegang saham biasa 35,000 yang membayar panggilan akhir semasa panggilan pertama.

Anda dikehendaki merekod catatan jurnal bagi semua urusan yang terlibat.

[10 markah]

CLO2
C4

- d) *Dengan menggunakan situasi soalan 1(c), ilustrasikan Penyata Kedudukan Kewangan (petikan) selepas panggilan akhir.*

[5 markah]

QUESTION 2CLO1
C1

- a) (i) List **TWO (2)** types of purchase and sale of fixed return investment. [2 marks]

- (ii) State **THREE (3)** columns in investment account. [3 marks]

CLO1
C2

- b) Ahmad Berhad decided to invest in some surplus funds in a marketable security investment. The following transactions have been extracted from the company's records for the year ended 30 June 2019.

Date	10% Government Stock
1 September 2018	Purchased RM30,000 10% Government Stock at 92 cum interest. Brokerage charge is RM200.
31 December 2018	Received half year interest.
1 February 2019	Sold RM15,000 10% Government Stock at 95 ex interest. Brokerage charge is RM180.
30 June 2019	Received half year interest.

You are required to demonstrate the investment account to record the transactions above.

[10 marks]

CLO1
C3

- c) Ceria Berhad had made investment of 20,000 units ordinary share with Gembira Berhad at a price of RM1.25 per unit for the year ended 31 December 2017. Following are the transactions throughout the accounting period ended 31 December 2018.

Date	Gembira Berhad - Ordinary Shares
2 March 2018	Purchased 10,000 units ordinary shares, at a price of RM 1.25 each. Brokerage charge is RM 150.
5 July 2018	Received an interim dividend of RM 0.25 per share.
15 October 2018	Gembira Berhad made a right issue of two unit for every five unit held at an offer price of RM 0.80. Ceria Berhad sold all the right issue at RM 1.10 each.

You are required to record the above transactions in the investment accounts for Ceria Berhad (ignore nominal column).

[10 marks]

SOALAN 2CLO1
C1

- a) (i) *Senaraikan **DUA (2)** jenis belian dan jualan dalam pelaburan pulangan tetap.*

[2 markah]

- (ii) *Nyatakan **TIGA (3)** lajur yang terdapat di dalam akaun pelaburan.*

[3 markah]

CLO1
C2

- b) *Ahmad Berhad memutuskan untuk melabur dana tambahan dalam pelaburan pasaran sekuriti. Berikut merupakan urusanniaga yang dipetik daripada rekod syarikat bagi tahun berakhir 30 Jun 2019.*

<i>Tarikh</i>	<i>10% Stok Kerajaan</i>
<i>1 September 2018</i>	<i>Membeli RM 30,000 10% Stok Kerajaan pada 92 cum faedah. Caj broker dikenakan RM 200.</i>
<i>31 Disember 2018</i>	<i>Menerima faedah bagi separuh tahun.</i>
<i>1 Februari 2019</i>	<i>Menjual RM 15,000 10% Stok Kerajaan pada 95 ex faedah. Caj broker dikenakan RM 180.</i>
<i>30 Jun 2019</i>	<i>Menerima faedah bagi separuh tahun.</i>

Anda dikehendaki mendemonstrasikan akaun pelaburan bagi merekod transaksi di atas.

[10 markah]

CLO1
C3

- c) *Ceria Berhad telah membuat pelaburan 20,000 unit saham biasa dengan Gembira Berhad pada harga RM 1.25 seunit saham bagi tahun berakhir 31 December 2017. Berikut merupakan transaksi sepanjang tahun perakaunan berakhir 31 December 2018.*

<i>Tarikh</i>	<i>Gembira Berhad. - Ordinary Shares</i>
<i>2 Mac 2018</i>	<i>Membeli 10,000 unit saham biasa pada harga RM 1.25 setiap satu. Caj broker dikenakan RM 150.</i>
<i>5 Julai 2018</i>	<i>Menerima dividen interim bernilai RM 0.25 sesaham</i>
<i>15 Oktober 2018</i>	<i>Gembira Berhad mengisytiharkan saham hak dua unit bagi setiap lima unit saham dipegang pada harga tawaran RM 0.80. Ceria Berhad menjual semua saham hak pada harga RM 1.10 seunit.</i>

Anda dikehendaki merekod transaksi di atas ke dalam akaun pelaburan bagi Ceria Berhad (abaikan lajur nominal).

[10 markah]

QUESTION 3

- CLO1
C1
- a) (i) Define retention money. [2 marks]
- (ii) List **THREE (3)** items in Contract Account. [3 marks]
- CLO1
C2
- b) Usaha Gigih Sdn. Bhd. has obtained a medium cost house of construction contract in Kuala Ketil, Baling Kedah. Construction works have commenced on 1 May 2018 and are expected to expire on 30 September 2020. All the accounts were closed on 31 December 2018 and Usaha Gigih Sdn. Bhd. received cash RM 135,000 from contractee after deducting the retention money of 10%.
- You are required to report the above information into:
- (i) Architect Certificate Account [2 marks]
- (ii) Contractee Account [3 marks]

CLO1
C3

- c) Details on construction works and accounting records for the year ended 31 December 2018 are as follows:

<i>ITEM</i>	RM
Purchase of raw materials	50,000
Material taken from the store	20,000
Return of material to supplier	2,000
Rental of plant and machinery (monthly)	2,500
Wages are paid to two groups of employees as follows: • 10 employees with a monthly payment of RM 100 per employee , • 5 employees with a monthly payment of RM 150 per employee.	
Purchase of plants and machines (1 September 2018)	18,500
Wages accrued	1,000
Work in progress	30,000

Additional information :

- i) Unused raw material until 31 December 2018 are RM 10,000
- ii) Administrative expenses were charge 2% from purchase of raw materials
- iii) Depreciation of plant and machinery 6% per annum on straight line method

According to the information (b), you are required to illustrate a Contract Account.

[10 marks]

CLO1
C4

- d) Summarize the information in (b) and (c) into the Extracted Statement of Financial Position of Usaha Gigih Sdn. Bhd. as at 31 December 2018.

[5 marks]

SOALAN 3

CLO1
C1

- a) (i) *Definisikan secara ringkas wang tertahan.*

[2 markah]

- (ii) *Senaraikan **TIGA (3)** item di dalam Akaun Kontrak.*

[3 markah]

CLO1
C2

- b) *Usaha Gigih Sdn. Bhd. telah mendapat satu kontrak pembinaan rumah kos sederhana di Kuala Ketil, Baling Kedah. Kerja-kerja pembinaan telah dimulakan pada 1 Mei 2018 dan dijangka tamat pada 30 September 2020. Semua akaun ditutup pada 31 Disember 2018 dan Usaha Gigih Sdn. Bhd. telah menerima tunai sebanyak RM 135,000 daripada kontraktee selepas ditolak wang tertahan 10%.*

Anda dikehendaki untuk melaporkan maklumat di atas ke dalam:

- (i) *Akaun Sijil Arkitek*

[2 markah]

- (ii) *Akaun Kontraktee*

[3 markah]

CLO1
C3

- c) Butiran tentang kerja pembinaan dan rekod perakaunan bagi tahun berakhir 31 Disember 2018 adalah seperti berikut:

BUTIRAN	RM
<i>Belian bahan mentah</i>	<i>50,000</i>
<i>Bahan diambil dari stor pusat</i>	<i>20,000</i>
<i>Pulangan bahan kepada pembekal</i>	<i>2,000</i>
<i>Sewaan loji dan mesin (bulanan)</i>	<i>2,500</i>
<i>Upah dibayar kepada dua kumpulan pekerja seperti berikut:</i>	
<i>• 10 orang pekerja dengan bayaran bulanan RM 100 setiap pekerja</i> <i>• 5 orang pekerja dengan bayaran bulanan RM 150 setiap pekerja</i>	
<i>Belian loji dan mesin (1 September 2018)</i>	<i>18,500</i>
<i>Upah belum dijelaskan</i>	<i>1,000</i>
<i>Kerja dalam proses</i>	<i>30,000</i>

Maklumat tambahan :

- Bahan mentah yang masih belum digunakan sehingga 31 Disember 2018 adalah RM 10,000*
- Belanja pentadbiran dicajkan 2% daripada belian bahan mentah*
- Susutnilai loji dan mesin ditetapkan pada kadar 6% setahun mengikut kaedah garis lurus*

Berdasarkan maklumat (b), anda dikehendaki untuk ilustrasikan Akaun Kontrak.

[10 markah]

CLO1
C4

- d) *Ringkaskan maklumat di (b) dan (c) ke dalam petikan Penyata Kedudukan Kewangan Usaha Gigih Sdn. Bhd. pada 31 Disember 2018.*

[5 markah]

QUESTION 4

CLO1
C1

- a) Indicate **THREE (3)** differences between consignment and sale (normal businesses).

[5 marks]

CLO1
C2

- b) Anong Arich Boutique is based in Songkhla, Thailand and she sent 400 pieces of cloths to her agent Marina in Alor Star, Kedah. The cost price was RM 25 per piece. Marina drew a bill of exchange of RM 6,000 on Anong Arich Boutique for three months and discounted the bill with ZAKI Bank, Alor Star for RM 5,900. The carriage and insurance charges amounted to RM 300 were paid by Anong Arich Boutique by cash on September 2018.

Refer to the agreement between both parties, Marina was entitled to receive commission of 5% on total sale and del credere commission of 1% on credit sales.

Marina made a cash sale of 200 pieces at RM 40 per piece and credit sale of 80 pieces at RM 37.50 per piece. Payment has also been made for customs and landing charges of RM 200. On 29 December 2018, Anong Arich Boutique received Sales Statement which covers these transactions and banker's draft for the balance due to him. The bill of exchange of RM 6,000 was met on the due date.

You are required to report the above information into:

(i) Bills Receivable Account [3 marks]

(ii) Bank Account [2 marks]

CLO1
C3

c) By using the information in question (b), illustrate;

(i) Consignment Account for Anong Arich Boutique [10 marks]

(ii) Consignee Account : Marina [5 marks]

SOALAN 4

CLO1
C1

a) Kenalpasti **TIGA (3)** perbezaan di antara konsainan dan jualan (perniagaan normal). [5 markah]

CLO1
C2

b) Anong Arich Boutique yang berpusat di Songkhla, Thailand dan menghantar 400 keping kain kepada agennya Marina di Alor Star, Kedah. Harga kos ialah RM 25 sekeping. Marina mengarahkan Bil Pertukaran sebanyak RM 6,000 kepada Anong Arich Boutique selama tiga bulan dan berdiskaun dengan ZAKI Bank, Alor Star untuk RM 5,900. Bayaran pengangkutan dan insurans berjumlah RM 300 telah dibayar oleh Anong Arich Boutique secara tunai pada September 2018.

Merujuk kepada perjanjian antara ke dua belah pihak, Marina berhak menerima komisen sebanyak 5% atas jumlah jualan dan komisen del credere sebanyak 1% atas jualan kredit.

Marina menjual secara tunai 200 keping pada RM 40 setiap keping dan jualan kredit 80 keping pada RM 37.50 setiap keping. Bayaran juga dibuat untuk caj kastam dan pendaratan sebanyak RM 200. Pada 29 Disember 2018, Anong Arich

menerima Penyata Jualan yang merangkumi transaksi dan draf bank untuk bayaran baki. Bil Pertukaran RM 6,000 telah berada pada tarikh matang.

Anda dikehendaki untuk melaporkan maklumat di atas ke dalam:

(i) *Akaun Bil Belum Terima*

[3 markah]

(ii) *Akaun Bank*

[2 markah]

CLO1
C3

c) *Dengan menggunakan maklumat di (b), ilustrasikan;*

(i) *Akaun Konsainan untuk Anong Arich Boutique*

[10 markah]

(ii) *Akaun Konsainee : Marina*

[5 markah]

SOALAN TAMAT