



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPK5013: BUSINESS ACCOUNTING

TARIKH : 05 NOVEMBER 2019

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

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**SOALAN 1**

CLO1
C1

- (a) i. State **THREE (3)** types of business organization.

Nyatakan TIGA (3) jenis organisasi perniagaan.

[3 marks]

[3 markah]

- ii. List the correct Basic Accounting Concepts below.

Senaraikan dengan tepat Konsep Asas Perakaunan di bawah.

[12 marks]

[12 markah]

Basic Accounting Concepts <i>Konsep Perakaunan Asas</i>		
Accounting Principles <i>Prinsip Perakaunan</i>	Accounting Assumptions <i>Andaian Perakaunan</i>	Accounting Constraints <i>Kekangan Perakaunan</i>
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	
	5.	

CLO1
C1

(b) State the basic accounting assumptions that explain each point below.

Nyatakan andaian perakaunan asas yang menjelaskan setiap pernyataan di bawah.

[10 marks]

[10 markah]

Explanations of Accounting Assumptions / <i>Pernyataan Andaian Perakaunan</i>	Accounting Assumptions / <i>Andaian Perakaunan</i>
<p>A business and its owner are two separate entities. The business's transactions must be accounted separately from the owner's transactions.</p> <p><i>Perniagaan dan pemilik perniagaan adalah dua entiti yang berasingan. Urusniaga perniagaan mestilah diakaunkan secara berasingan daripada urusniaga pemilik.</i></p>	
<p>All transactions are recorded in the country's monetary unit. The monetary value is assumed to be stable.</p> <p><i>Semua urusniaga akan direkodkan dalam unit matawang. Nilai matawang juga diandaikan stabil.</i></p>	
<p>It is assumed that a business will continue to expand and operate in the future.</p> <p><i>Perniagaan diandaikan akan terus berkembang dan beroperasi selamanya.</i></p>	
<p>Business activities can be divided into specific periods, for example, a month, a quarter, six</p>	

<p>months or a year. The accounting period must be consistent in order to enable comparison of business performance between accounting period.</p> <p><i>Aktiviti perniagaan boleh dibahagikan kepada tempoh yang spesifik contohnya sebulan, suku tahun, enam bulan atau setahun. Tempoh perakaunan mestilah konsisten untuk membolehkan perbandingan prestasi perniagaan antara tempoh perakaunan dibuat.</i></p>	
<p>The same accounting method will be used from one accounting period to another accounting period.</p> <p><i>Kaedah perakaunan yang sama akan digunakan dari satu tempoh perakaunan ke satu tempoh perakaunan yang lain.</i></p>	

QUESTION 2

SOALAN 2

CLO3
C3

- (a) On 1 January 2018, Mr. Basir started a business selling sports equipment. The following is transactions that occurred during January 2019. Record all the transactions below into General Day Book. (Special Day Book and Cash Book is NOT required)

Pada 1 Januari 2018, En. Basir telah memulakan perniagaan menjual barangan sukan. Berikut adalah urusan niaga yang berlaku sepanjang bulan Januari 2019. Rekod semua urusan niaga di bawah ke dalam Buku Harian Am. (Buku Harian Khas dan Buku Tunai TIDAK diperlukan)

Date	Transactions
2019 Jan 1	Started business with cash in hand of RM10,000 and cash at bank of RM20,000. <i>Memulakan perniagaan dengan tunai di tangan RM10,000 dan tunai di bank RM20,000.</i>
7	Purchased stationeries worth RM150 by cash. <i>Membeli alat tulis bernilai RM150 secara tunai.</i>
10	Purchased badminton rackets on credit for RM10,000 from Adam Enterprise. <i>Membeli raket badminton secara kredit bernilai RM10,000 daripada Adam Enterprise.</i>
15	Cash sales of RM1,800. <i>Jualan tunai RM1,800.</i>
17	Returned defective goods of RM500. <i>Memulangkan barangan yang rosak bernilai RM500.</i>
19	Credit sales to Ms Hawa valued at RM8,000. <i>Jualan barang niaga secara kredit kepada Cik Hawa bernilai RM8,000.</i>
25	Paid premise rental of RM700 in cash. <i>Membayar sewa premis bernilai RM700 secara tunai.</i>
27	Return inwards worth RM300. <i>Pulangan masuk bernilai RM300.</i>

31	Ms. Hawa paid her debts by cheque after deducting discount of 10%. <i>Cik Hawa membayar hutangnya dengan cek setelah ditolak diskaun 10%.</i>
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[10 marks]

[10 markah]

CLO3
C3

(b) The following is the account of Shafeq Enterprise as at 31 December 2018.

Berikut adalah maklumat akaun dari Shafeq Enterprise pada 31 Disember 2018.

PARTICULARS	RM
Purchase / <i>Belian</i>	58,740
Sales / <i>Jualan</i>	83,790
Capital / <i>Modal</i>	43,900
Returns Inwards / <i>Pulangan Masuk</i>	528
Bad Debt / <i>Hutang Lapuk</i>	100
Utility Bill / <i>Bil Utiliti</i>	1,200
Opening Inventory / <i>Stok awal</i>	6,270
Accounts Receivable / <i>Akaun Belum Terima</i>	11,216
Accounts Payable / <i>Akaun Belum Bayar</i>	8,074
Office Equipment / <i>Kelengkapan Pejabat</i>	4,500
Returns Outwards / <i>Pulangan Keluar</i>	520
Salaries / <i>Gaji</i>	11,200
Advertising / <i>Pengiklanan</i>	2,035
Discount Allowed / <i>Diskaun diberi</i>	540
Discount Received / <i>Diskaun diterima</i>	1,200
Commission Received / <i>Komisen diterima</i>	175
Rent / <i>Sewa</i>	5,500
Vehicle / <i>Kenderaan</i>	16,000
Rental Received / <i>Sewa Diterima</i>	475
Carriage Outwards / <i>Angkutan Keluar</i>	250

Cash in Hand / <i>Tunai di tangan</i>	605
Cash at Bank / <i>Tunai di bank</i>	3,040
Maintenance / <i>Penyelenggaraan</i>	10,400
Travelling expenses / <i>Belanja Perjalanan</i>	450
Petrol / <i>Petrol</i>	600
Drawings / <i>Ambilan</i>	220
Furniture / <i>Perabot</i>	4,740

Record all the information above in a Trial Balance as at 31 December 2018.

Rekodkan semua maklumat di atas ke dalam Imbangan Duga pada 31 Disember 2018.

[15 marks]

[15 markah]

QUESTION 3

SOALAN 3

CLO3
C3

- (a) The following is the balance from Hana Trading accounting book. Record the information given in Statement of Comprehensive Income for the year ended 31 December 2018.

Berikut adalah baki daripada buku akaun Hana Trading. Rekodkan maklumat yang diberikan ke dalam penyata pendapatan komprehensif untuk tahun berakhir 31 Disember 2018.

[15 marks]

[15 markah]

Hana Trading	
Trial Balance As At 31 December 2018	
Descriptions / Butiran	RM
Sales / <i>Jualan</i>	206,860
Purchases / <i>Belian</i>	125,000
Returns Outwards / <i>Pulangan Keluar</i>	1,100
Insurance on Purchase / <i>Insuran Atas Belian</i>	1,270
Opening Inventory / <i>Inventori Awal</i>	12,350
Utility Bills / <i>Bil Utiliti</i>	3,010
Discount Received / <i>Diskaun diterima</i>	1,130
Discount Allowed / <i>Diskaun diberi</i>	2,480
Salary / <i>Gaji</i>	13,400
Debtors / <i>Penghutang</i>	17,730
Creditors / <i>Pemiutang</i>	18,000
Short term loan / <i>Pinjaman Jangka pendek</i>	12,000
Bank / <i>Bank</i>	19,700
Cash / <i>Tunai</i>	11,800
Motor vehicle / <i>Kenderaan</i>	60,000
Office Equipment / <i>Peralatan Pejabat</i>	25,500
Capital / <i>Modal</i>	54,950

Drawings / <i>Ambilan</i>	1,800
Closing Stock / <i>Stok Akhir</i>	12,950

CLO3
C3

- (b) Records the information given, in Statement of Financial Position for Hana Trading as at 31st December 2018.

Rekodkan maklumat yang diberikan ke dalam Penyata Kedudukan Kewangan untuk Hana Trading pada 31 Disember 2018.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

CLO2
C2

(a) Identify the ratio below with the correct ratio formula

Kenal pasti Nisbah dibawah dengan formula nisbah yang betul

Ratio /Nisbah

Current Ratio
Nisbah Semasa

Inventory Turnover Ratio
Nisbah Pulangan Inventori

Gross Profit Margin
Margin Untung Kasar

Average Collection Period
Tempoh Kutipan Purata

Quick Ratio
Nisbah Cepat

Ratio Formula/Formula Nisbah

$$\frac{\text{Current asset} - \text{Inventory}}{\text{Current liabilities}}$$

Aset Semasa- Inventori
Liabiliti semasa

$$\frac{\text{Cost of goods sold}}{\text{Average Inventory}}$$

Kos barang untuk dijual
Inventori Purata

$$\frac{\text{Accounts receivable}}{\text{Credit Sales}}$$

Akaun penghutang
Jualan kredit

$$\frac{\text{Current Assets}}{\text{Current Liability}}$$

Aset Semasa
Liabiliti semasa

$$\frac{\text{Gross Profit} \times 100}{\text{Sales}}$$

Untung Kasar X 100
Jualan

[10 marks]

[10 markah]

The following is the final accounts of Aiman Trading for the period ended 31st December 2018.

Berikut adalah akaun akhir Aiman Trading untuk tempoh berakhir 31 Disember 2018.

Aiman Trading		
Statement of Comprehensive Income for the year ended 31/12/2018		
	RM	RM
Sales / <i>Jualan</i>		285,000
(-) Cost of goods sold / <i>Kos barang dijual</i>		
Opening inventory / <i>Inventori awal</i>	95,000	
+ Purchases / <i>Belian</i>	<u>100,000</u>	
	195,000	
(-) Closing inventory / <i>Inventori akhir</i>	<u>(10,000)</u>	
		<u>185,000</u>
Gross profit / <i>Untung kasar</i>		100,000
(-) Expenses / <i>Belanja</i>		
Salary / <i>Gaji</i>	12,000	
Water & Electricity / <i>Air & Elektrik</i>	12,000	
Sundry expenses / <i>Belanja runcit</i>	<u>11,000</u>	
		<u>(35,000)</u>
Net profit / <i>Untung bersih</i>		65,000

Aiman Trading		
Statement of Financial Position as at 31/12/2018		
	RM	RM
Non-Current Assets / Aset Bukan Semasa		
Premises / Bangunan		120,000
Motor vehicle / Kenderaan		<u>85,000</u>
		205,000
Current Assets / Aset Semasa		
Inventory / Inventori	10,000	
Debtors / Penghutang	65,000	
Cash in hand / Tunai	<u>38,500</u>	
	113,500	
(-) Current liabilities / Liabiliti semasa		
Creditors / Pemiutang	<u>55,000</u>	
Working capital / Modal kerja		58,500
		<u>146,500</u>
Finance by: / Dibiayai oleh		
Capital / Modal		85,000
+ Net profit / Untung bersih		<u>65,000</u>
		150,000
(-) Drawings / Ambilan		<u>3,500</u>
		<u>146,500</u>

CLO2
C2

(b) (i) Calculate the following ratios for Aiman Trading:

Kirakan nisbah-nisbah yang berikut untuk Aiman Trading:

- (a) Gross profit margin / *margin untung kasar*
- (b) Net profit margin / *margin untung bersih*
- (c) Inventory turnover ratio / *kadar pusing ganti inventori*

- (d) Current ratio / *Nisbah semasa*
- (e) Quick ratio / *Nisbah cepat*

[10 marks]

[10 markah]

- (b) (ii) Based on the result obtained in question (b) (i) above, explain:

Merujuk kepada dapatan dalam soalan (b)(i) di atas, terangkan:

- (a) Gross profit margin / *margin untung kasar*
- (b) Net profit margin / *margin untung bersih*
- (c) Inventory turnover ratio / *kadar pusing ganti inventori*
- (d) Current ratio / *Nisbah semasa*
- (e) Quick ratio / *Nisbah cepat*

[5 marks]

[5 markah]

CLO2
C2

SOALAN TAMAT