



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR  
SESI DISEMBER 2018

**DPK5013: BUSINESS ACCOUNTING**

**TARIKH : 21 APRIL 2019**

**MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)**

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Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**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)** characteristics of Sole proprietorship and **TWO (2)** characteristics of Partnership.

*Nyatakan **TIGA (3)** ciri Pemilikan tunggal dan **DUA (2)** ciri Perkongsian*

[5 marks]  
[5 markah]

CLO1  
C1

- (ii) Describe briefly the following accounting concepts.

*Terangkan secara ringkas konsep perakaunan berikut.*

- a) Historical cost/ *kos sejarah*
- b) Separate entity/ *Entiti berasingan*
- c) Going concern/ *Berterusan*
- d) Accounting period/ *Tempoh perakaunan*
- e) Monetary measurement/ *Ukuran Kewangan*

[10 marks]  
[10 markah]

CLO1  
C1

- (b) Identify **FIVE (5)** examples of the following accounting users:

*Kenal pasti **LIMA (5)** contoh untuk pengguna maklumat perakaunan di bawah:*

- (i) External users / *Pengguna luaran*

[5 marks]  
[5 markah]

- (ii) Internal users / *Pengguna dalaman*

[5 marks]  
[5 markah]

**QUESTION 2****SOALAN 2***Cashbook*

<i>Date</i>	<i>Details</i>	<i>Cash</i>	<i>Bank</i>	<i>Date</i>	<i>Details</i>	<i>Cash</i>	<i>Bank</i>

CLO3  
C3

- (a) Based on the cashbook format above, record the transactions below. Close the cashbook at the end of the month.

*Berdasarkan format buku tunai di atas, rekodkan urusaniaga di bawah. Tutup akaun buku tunai pada akhir bulan.*

<i>Date/Tarikh</i>	<i>Transactions/Urusniaga</i>
March 1	Start the business with bank RM 10,000 and cash RM 3,000 <i>Mulakan perniagaan dengan bank RM 10,000 dan tunai RM 3,000</i>
4	Purchase machinery by cheque RM 5,000/ <i>Beli mesin menggunakan cek RM 5,000</i>
6	Purchase goods on credit from Aziz RM 400/ <i>Beli barang niaga secara kredit dari Aziz RM 400</i>
7	Credit sales to Abu Zarr RM 5,000/ <i>Jualan kredit kepada Abu Zarr RM 5,000</i>
10	Paid salary to workers by cash RM2,000/ <i>Bayar gaji pekerja secara tunai RM2,000</i>
14	Pay electricity bills RM 500 using cheque/ <i>Bayar bil elektrik RM 500 menggunakan cek</i>
15	Received cheque from Abu Zarr RM 2,000/ <i>Terima cek dari Abu Zarr RM 2,000.</i>
22	Owner took some cash for personal use RM 150/ <i>Pemilik mengambil tunai sebanyak RM 150 untuk kegunaan sendiri.</i>

27	Sold goods on cash basis RM 900/ <i>Jual barang niaga secara tunai RM 900</i>
29	Purchase goods from Ariffin by cheque RM 700 <i>Beli barang dari Ariffin menggunakan cek Rm 700.</i>

[10 marks]  
[10 markah]

CLO3  
C3

(b) The following information was obtained from the book of Delima Sdn Bhd.

Prepare a trial balance as at 30<sup>th</sup> June 2018.

*Maklumat berikut telah diperolehi daripada buku Delima Sdn Bhd. Sediakan Imbangan Duga pada 30 Jun 2018.*

[15 marks]  
[15 markah]

Particulars/ <i>Butiran</i>	(RM)
Furniture/ <i>Perabot</i>	7,800
Capital/ <i>Modal</i>	170,700
Investment/ <i>Pelaburan</i>	152,140
Fixture and fittings/ <i>Lekapan dan lengkapan</i>	20,500
Machinery/ <i>Mesin</i>	35,700
Purchases/ <i>Belian</i>	40,900
Sales/ <i>Jualan</i>	79,778
Return inwards/ <i>Pulangan masuk</i>	1,700
Return outwards/ <i>Pulangan keluar</i>	1,430
Debtors/ <i>Penghutang</i>	21,500
Creditors/ <i>Pemiutang</i>	19,440
Carriage inwards/ <i>Angkutan masuk</i>	1,020
Carriage outwards/ <i>Angkutan keluar</i>	2,800
Utility bills/ <i>Bil utiliti</i>	1,230
Dividend received/ <i>Dividen diterima</i>	400
Salaries/ <i>Gaji</i>	5,250
Printing and stationery/ <i>Percetakan dan alat tulis</i>	576

Discount received/ <i>Diskaun diterima</i>	948
Rent/ <i>Sewa</i>	3,000
Cash in hand/ <i>Tunai di tangan</i>	2,700
Cash at bank/ <i>Tunai di bank</i>	20,000
Bad debts/ <i>Hutang lapuk</i>	480
Loan/ <i>Pinjaman</i>	50,000
Interest on loan/ <i>Faedah atas pinjaman</i>	5,000
Drawings/ <i>Ambilan</i>	400

**QUESTION 3****SOALAN 3**

The following is a Trial Balance of Zamiza Sdn. Bhd as at 30<sup>th</sup> June 2018.

*Berikut adalah Imbangan Duga Zamiza Sdn. Bhd pada 30 Jun 2018.*

**ZAMIZA SDN BHD**

Trial Balance as at 30<sup>th</sup> June 2018

*Imbangan Duga pada 30 Jun 2018*

<b>Details/Keterangan</b>	<b>Debit (RM)</b>	<b>Credit (RM)</b>
Sales / <i>Jualan</i>		840,000
Dividend received / <i>Dividen diterima</i>		1,500
Capital / <i>Modal</i>		121,395
Debtors / <i>Penghutang</i>	73,800	
Rent / <i>Sewa</i>	17,820	
Loan / <i>Pinjaman</i>		25,500
Advertising / <i>Pengiklanan</i>	10,266	
Cash / <i>Tunai</i>	1,770	
Insurance / <i>Insurans</i>	2,952	
Furniture / <i>Perabot</i>	37,500	
Van expenses / <i>Belanja van</i>	9,780	

Stationery / <i>Alat tulis</i>	1,500	
Utilities / <i>Utiliti</i>	2,430	
Carriage inwards / <i>Angkutan masuk</i>	5,720	
Opening Inventory / <i>Inventori awal</i>	36,180	
Discount allowed / <i>Diskaun diberi</i>	900	
Drawings / <i>Ambilan</i>	50,520	
Creditors / <i>Pemiutang</i>		56,220
Wages / <i>Upah</i>	1,860	
Purchase / <i>Belian</i>	531,010	
Bank / <i>Bank</i>	18,690	
Return inwards / <i>Pulangan masuk</i>	3,300	
Motor vehicles / <i>Kenderaan</i>	24,600	
Discount received / <i>Diskaun diterima</i>		1,995
Carriage Outwards / <i>Angkutan keluar</i>	1,854	
Salaries / <i>Gaji</i>	75,000	
Return outwards / <i>Pulangan keluar</i>		1,842
Building / <i>Bangunan</i>	141,000	
	<b>1,048,452</b>	<b>1,048,452</b>

Closing inventory / *Inventori akhir* RM 120,000

CLO3  
C3

- (a) Prepare Statement of Comprehensive Income for the year ended 30<sup>th</sup> June 2018.

*Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2018.*

[15 marks]

[15 markah]

CLO3  
C3

- (b) Prepare Statement of Financial Position as at 30<sup>th</sup> June 2018.

*Sediakan Penyata Kedudukan Kewangan pada 30 Jun 2018.*

[10 marks]

[10 markah]

**QUESTION 4****SOALAN 4**CLO2  
C2

(a) Interpret each of the ratio based on the information given.

*Tafsirkan setiap nisbah di bawah berdasarkan maklumat diberi.*

[ 10 marks]

[10 markah]

i. Current ratio <i>Nisbah semasa</i>	3:1
ii. Gross profit margin <i>Margin keuntungan kasar</i>	25%
iii. Net profit margin <i>Margin keuntungan bersih</i>	15%
iv. Inventory turnover <i>Pusing ganti inventori</i>	7 times/ kali
v. Average collection period <i>Purata tempoh kutipan</i>	10 days/ hari

CLO2  
C2(b) (i) Give **TWO (2)** ratios for Efficiency and **THREE (3)** ratios for Profitability.*Berikan DUA (2) Nisbah Kecekapan dan TIGA (3) Nisbah Keuntungan*

[5 marks]

[5 markah]

The following is information taken from the book of Vistana Vision Sdn Bhd.

*Berikut adalah maklumat yang diambil daripada buku Perniagaan Vistana Vision Sdn Bhd.*Statement of Comprehensive Income for the year ended 31<sup>st</sup> December 2017*Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2017*

	RM
Sales / <i>Jualan</i>	419,000
Less/ <i>Tolak:</i>	
Cost of goods sold/ <i>Kos barang dijual</i>	(209,000)

Expenses / <i>Belanja</i>	(134,400)
Net profit/ <i>Untung bersih</i>	<u>75,600</u>

Statement of Financial Position as at 31<sup>st</sup> December 2017*Penyata Kedudukan Kewangan pada 31 Disember 2017*

	RM
Cash / <i>Tunai</i>	25,000
Debtors / <i>Penghutang</i>	300,000
Inventories / <i>Inventori</i>	95,000
Equipment / <i>Peralatan</i>	324,000
<b>Total assets / <i>Jumlah aset</i></b>	<b>744,000</b>
Owner's Equity / <i>Ekuiti pemilik</i>	334,000
Creditors / <i>Pemiutang</i>	170,000
Other current liabilities/ <i>Liabiliti semasa lain</i>	40,000
Long term loan/ <i>Pinjaman jangka panjang</i>	200,000
<b>Total liabilities and equity/ <i>Jumlah asset dan ekuiti</i></b>	<b>744,000</b>

CLO2  
C2

(ii) Based on the information given, you are required to calculate the following ratios:

*Berdasarkan kepada maklumat yang diberi, anda dikehendaki mengira nisbah berikut:*

- i. Current ratio/ *Nisbah semasa*
- ii. Quick ratio/ *Nisbah cepat*
- iii. Debtors turnover ratio/ *Pusing ganti penghutang*

- iv. Gross profit margin/ *Margin keuntungan kasar*
  
- v. Net profit margin/ *Margin keuntungan bersih*

[10 marks]

[10 markah]

**SOALAN TAMAT**