



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2016

DPK5013: BUSINESS ACCOUNTING

TARIKH : 26 OKTOBER 2016

MASA : 11.15 AM - 1.15 PM (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

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STRUCTUR : 100 MARKS

STRUKTUR: 100 MARKAH

INSTRUCTION:

This section consists of **FOUR (4)** structured questions . Answer **ALL** questions.

ARAHAN :

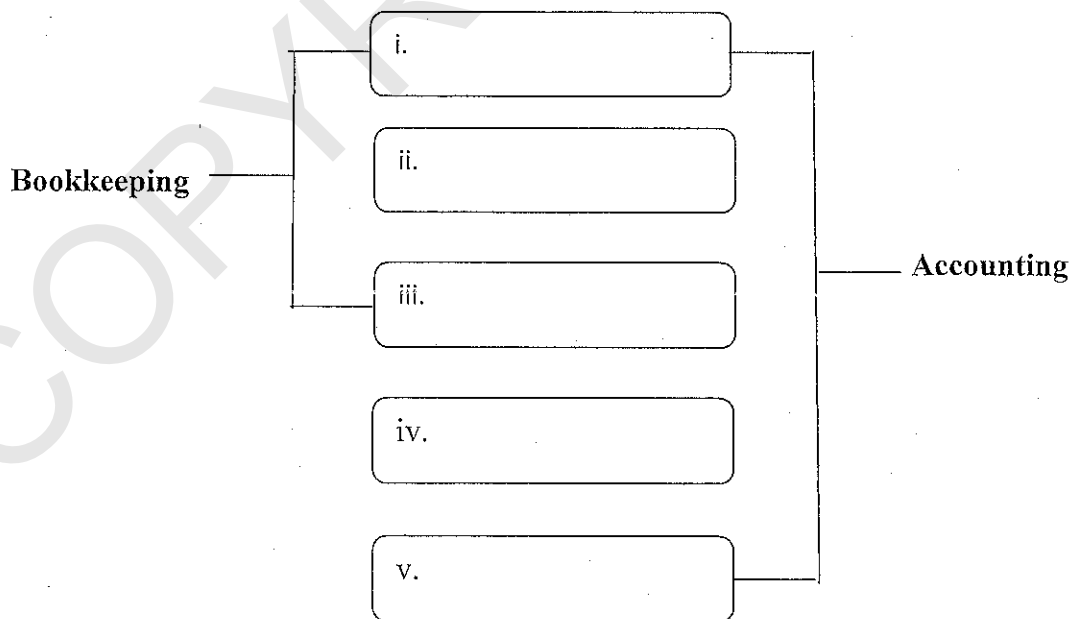
*Bahagian ini mengandungi **EMPAT (4)** soalan berstruktur . Jawab **SEMUA** soalan.*

QUESTION 1

SOALAN 1

CLO1
C1

- (a) i. Below are the activities involved in bookkeeping and the accounting process.
Complete the processes involved.
Aktiviti di bawah merupakan aktiviti yang berkaitan dengan proses simpankira dan perakaunan. Lengkapkan proses-proses yang terlibat.



[5 marks]

[5 markah]

CLO1
C1

ii. Identify **FIVE (5)** concepts under accounting assumptions.

Kenalpasti LIMA (5) konsep yang terdapat di bawah andaian perakaunan.

[10 marks]

[10 markah]

CLO1
C1

(b) List **FIVE (5)** for each external and internal users of financial statements of a business .

Senaraikan LIMA (5) bagi setiap pengguna luaran dan pengguna dalaman bagi penyata kewangan dalam sesebuah perniagaan.

[10 marks]

[10 markah]

QUESTION 2

SOALAN 2

The following account balances are taken from the accounting books of Perniagaan Maju as at 31 May 2015.

Berikut merupakan baki-baki akaun yang di ambil dari buku-buku perakaunan Perniagaan Maju pada 31 Mei 2015.

Particulars / Keterangan	RM
Vehicles / <i>Kenderaan</i>	70,000
Plant and machinery / <i>Loji dan mesin</i>	15,000
Cash in hand / <i>tunai di tangan</i>	30,000
Cash at bank (Overdraft) / <i>tunai di bank (overdraft)</i>	5,000
Receivables account – Siti Trading / <i>Akaun Belum Terima</i>	20,000
Payables account – Perniagaan Khalid / <i>Akaun Belum Bayar</i>	1,500

During June 2015, the following transactions occurred.

Sepanjang Jun 2015, urusanniaga di bawah telah berlaku.

Date	Particulars
June 2	Purchased goods and paid by cash, RM 2,450. <i>Belian barangniaga dan bayaran secara tunai, RM2,450</i>
3	Sold goods on credit to Siti Trading, RM 8,900 and gave her trade discount, 10%. <i>Jualan barangniaga secara kredit kepada Siti Trading, RM8,900 dan beri diskaun niaga sebanyak 10%.</i>
9	Paid insurance by cash, RM 250. <i>Bayaran insurans secara tunai RM 250.</i>
10	Received cheque from Siti Trading, RM 10,000. <i>Terima cek daripada Siti Trading, RM10,000</i>
15	Took cash RM 100 to paid her son's tuition fees.

		<i>Ambilan tunai RM100 sebagai bayaran yuran tuisyen anaknya.</i>
16	Purchased a new machine, RM 1,500 and paid by cheque. <i>Beli sebuah mesin baru, RM1,500 dan bayar dengan cek.</i>	
17	Settled all debts to Perniagaan Khalid by cheque. Received 10% of cash discount. <i>Selesaikan semua hutang kepada Perniagaan Khalid melalui cek. Terima 10% diskaun tunai.</i>	
23	Took goods for own used, RM 200. <i>Ambilan barangniaga untuk kegunaan sendiri, RM200.</i>	
29	Paid salary to workers, RM 1,400 by cash. <i>Bayar gaji kepada pekerja, RM1,400 secara tunai.</i>	
30	Paid utilities , RM 350 by cash. <i>Bayaran utiliti , RM350 secara tunai.</i>	
30	Siti Trading returned faulty goods, RM1,000. <i>Siti Trading memulangkan barangan yang rosak, RM1,000.</i>	

You are required to :

Anda dikehendaki :

CLO3
C1

- (a) Record the transactions into ledgers and balance off the accounts.

Merekodkan semua urusaniaga ke dalam lejar dan tutup semua akaun.

[10 marks]

[10 markah]

CLO3
C3

- (b) Transfer all the balances in Trial Balance as at 31st May 2015.

Pindahkan semua baki ke dalam Imbagan Duga pada 31 Mei 2015.

[15 marks]

[15 markah]

QUESTION 3**SOALAN 3**

The following is a trial balance of Wai Mee Sdn. Bhd for the year ended on 31 December 2015.

Berikut adalah Imbangan Duga Wai Mee Sdn. Bhd pada 31 Disember 2015.

WAI MEE SDN BHD

Trial Balance As At 31 December 2015

Imbangan Duga Pada 31 Disember 2015

DETAILS / KETERANGAN	DEBIT (RM)	CREDIT (RM)
Capital 1 January / Modal 1 Januari		9 860
Drawings / Ambilan	1 400	
Premises / Bangunan	6 500	
Fittings / Kelengkapan	440	
Bank / Bank	420	
Cash / Tunai	55	
Debtors / Penghutang	1 320	
Creditors / Pemiutang		1 250
Stock 1 January / Stok 1 Januari	1 080	
Wages / Upah	2 220	
Salaries / Gaji	1 780	
Purchases and returns / Belian dan pulangan belian	3 430	70
Sales and returns / Jualan dan pulangan jualan	120	7 860
Rates / Kadar bayaran	250	
Stationaries / Alatulis	180	
Electricity / Elektrik	110	
Carriage inwards / Angkutan masuk	80	
Carriage outwards / Angkutan keluar	50	
Rents received / Sewa diterima		480
General expenses / Belanja am	85	
	19 520	19 520

Ending inventory / Inventori akhir RMI,200.

You are required to :

Anda dikehendaki :

CLO3

C1

(a) State **THREE (3)** examples of purchase expenses.

Berikan TIGA (3) contoh belanja belian.

[3 marks]

[3 markah]

CLO3

C2

(b) Prepare Statement of Comprehensive Income for the year.

Sediakan Penyata Pendapatan Komprehensif bagi tahun tersebut.

[12 marks]

[12 markah]

CLO3

C3

(c) Prepare Statement of Financial Position for the year.

Sediakan Penyata Kedudukan Kewangan bagi tahun tersebut.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

CLO2
C1(a) List **FIVE (5)** users of profitability ratio.*Senaraikan LIMA (5) pengguna analisis nisbah keuntungan*

[5 marks]

[5 markah]

CLO2
C2

(b) Explain briefly the functions of :

Terangkan secara ringkas fungsi-fungsi berikut:

- i. Current ratio / *Nisbah semasa*
- ii. Quick ratio / *Nisbah cepat*
- iii. Inventory turnover ratio / *Nisbah pusing ganti inventori*
- iv. Average collection period / *Purata tempoh kutipan*
- v. Return on equity ratio / *Nisbah pulangan ekuiti*

[10 marks]

[10 markah]

CLO2
C2

(c) The following data is available for Rainbow Trading as at 31 December 2015:

Data berikut disediakan untuk Rainbow Trading pada 31 Disember 2015 :

Rainbow Trading	
Statement of Financial Position as at 31 December 2015	
<u>Pernyataan Kedudukan Kewangan pada 31 Disember 2015</u>	
Non-Current Assets / <i>Aset Bukan Semasa</i>	40 000
Current Assets: / <i>Aset semasa:</i>	
Stock / <i>Stok</i>	30 000
Debtors / <i>Penghutang</i>	45 000
Bank / <i>Bank</i>	<u>15 000</u>
	90 000
Total Assets / <i>Jumlah aset</i>	<u>130 000</u>
Owner's Equity: / <i>Ekuiti pemilik :</i>	
Capital / <i>Modal</i>	80 000
Add: Net Profit / <i>Untung bersih</i>	<u>36 000</u>
	116 000
Less: Drawings / <i>Ambilan</i>	<u>(16 000)</u>
	100 000
Current Liability: / <i>Liabiliti Semasa :</i>	
Creditor / <i>Penghutang</i>	30 000
Total Equity and Liability / <i>Jumlah Ekuiti dan Liabiliti</i>	<u>130 000</u>

Sales for Rainbow Trading was RM144,000. Gross profits was RM48,000 and the opening stock for the company was RM34,000.

Jualan untuk Rainbow Trading adalah sebanyak RM144,00. Untung kasar adalah RM48,000 dan stok awal adalah sebanyak RM34,000.

Based on the information, calculate:

Berdasarkan kepada maklumat di atas, kira

- i. Current Ratio / *Nisbah Semasa*
- ii. Quick Ratio / *Nisbah Cepat*
- iii. Inventory Turnover Ratio / *Nisbah Pusing Ganti Inventori*
- iv. Total Asset Turnover / *Nisbah Pusing Ganti Jumlah Aset*
- v. Return on equity ratio / *Nisbah pulangan ekuiti*

[10 marks]

[10 markah]

SOALAN TAMAT

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