



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2015

PK503: BUSINESS ACCOUNTING

TARIKH : 21 OKTOBER 2015

TEMPOH : 11.15 AM – 1.15 AM (2 JAM)

Kertas ini mengandungi **DUA PULUH (20)** halaman bercetak.
Bahagian A: Objektif (25 soalan)
Bahagian B: Struktur (3 soalan)
Dokumen sokongan yang disertakan : ~~Kertas Graf, Formula dsb~~ / Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SECTION B: STRUCTURED (75 MARKS)

BAHAGIAN B: STRUKTUR (75 MARKAH)

INSTRUCTION:

This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi TIGA(3) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

CLO3
C2

a) Explain the double entry concept. [3 marks]

CLO3
C3

b) Muhamad Furniture Trading is a furniture distributor based in Kuala Lumpur. Below are the business transactions in June 2013.

Date	Transaction
1	Started business with cash in hand RM5,000 and cash at bank RM60,000.
4	Bought a computer RM1,200 by cheque.
8	Sold furniture RM10,000 to Chong Furniture on credit.
10	Bought furniture RM25,000 from Mainland Furniture on credit.
14	Sold furniture RM1,700 by cash.
17	Owner took a cabinet RM400 for his own use.
19	Purchased furniture RM2,500 by cash.
20	Sold goods RM14,500 to Bala Furniture.
24	Returned damaged furniture RM1,300 to Mainland Furniture.
28	Paid Mainland Furniture RM10,000 by cheque.
30	Paid salary to Fatimah RM1,400 by cheque.

You are required to record all of the above transactions in relevant ledgers.

[22 marks]

SOALAN 1

CLO3
C2

a) Terangkan konsep catatan bergu.

[3 markah]

CLO3
C3b) *Muhamad Furniture Trading* adalah seorang pengedar perabot di kawasan Kuala Lumpur. Di bawah adalah urus niaga perniagaan bagi bulan Jun 2013.

Tarikh	Urus niaga
1	Memulakan perniagaan dengan tunai di tangan RM5,000 dan tunai di bank RM60,000.
4	Membeli sebuah komputer RM1,200 dengan cek.
8	Menjual perabot RM10,000 kepada Chong Furniture secara kredit.
10	Membeli perabot RM25,000 daripada Mainland Furniture secara kredit.
14	Menjual perabot RM1,700 secara tunai.
17	Pemilik mengambil satu kabinet RM400 untuk kegunaan sendiri.
19	Membeli perabot RM2,500 dengan tunai.
20	Menjual barangniaga RM14,500 kepada Bala Furniture.
24	Memulangkan perabot rosak RM1,300 kepada Mainland Furniture.
28	Membayar Mainland Furniture RM10,000 dengan cek.
30	Membayar gaji kepada Fatimah RM1,400 dengan cek.

Anda dikehendaki merekodkan semua urusniaga di atas ke lejar.

[22 markah]

QUESTION 2

The following is the Trial Balance of Only One Enterprise as at 31st December 2014.

Only One Enterprise
Trial balance as at 31st December 2014

	RM	RM
Stock ,1 st January 2014	7,800	
Capital		170,000
Premises	150,000	
Office Equipments	20,500	
Furniture	33,000	
Purchases and Sales	40,900	79,778
Returns	1,700	1,430
Accounts Receivable & Accounts Payable	21,500	19,440
Insurance on purchases	1,500	
Office maintenance	2,700	
Carriage inwards	1,020	
Carriage outwards	2,800	
Utility Bills	1,230	
Commission	640	400
Salaries	5,250	
Discount	576	948
Rent	3,000	700
Cash	2,700	
Bank	20,000	
Bad debts	480	
Loan		50,000
Interest on loan	5,000	
Drawings	400	
	322,696	322,696

Closing stock is valued at RM9,200.

You are required to prepare:

CLO3
C3

- a) Statement of Comprehensive Income for the year ended on 31st December 2014.

[13 marks]

CLO3
C3

- b) Statement of Financial Position as at 31st December 2014.

[12 marks]

SOALAN 2

Berikut adalah Imbangan Duga Only One Enterprise pada 31st Disember 2014.

**Only One Enterprise
Imbangan Duga pada 31st December 2014**

	RM	RM
Stok pada 1 Januari 2014	7,800	
Modal		170,000
Premis	150,000	
Alatan pejabat	20,500	
Perabot	33,000	
Belian dan Jualan	40,900	79,778
Pulangan	1,700	1,430
Penghutang dan Pemiutang	21,500	19,440
Insurans atas belian	1,500	
Penyelenggaraan pejabat	2,700	
Angkutan masuk	1,020	
Angkutan keluar	2,800	
Kadarbayaran	1,230	
Komisen	640	400
Gaji	5,250	

<i>Diskaun</i>	576	948
<i>Sewaan</i>	3,000	700
<i>Tunai</i>	2,700	
<i>Bank</i>	20,000	
<i>Hutang lapuk</i>	480	
<i>Pinjaman</i>		50,000
<i>Faedah atas pinjaman</i>	5,000	
<i>Ambilan</i>	400	
	322,696	322,696

Stok akhir dinilai sebanyak RM 9,200.

Anda dikehendaki menyediakan:

- CLO3
C3 a) *Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2014.* [13 markah]
- CLO3
C3 b) *Penyata Kedudukan Kewangan pada 31 Disember 2014.* [12 markah]

QUESTION 3

CLO2
C3

a) You are required to interpret the following information given below:

- i. Net profit margin 4:1
- ii. Inventory turnover 7 times
- iii. Average collection period 14 days
- iv. Quick ratio 2:1
- v. Return on assets 3:1

[10 marks]

CLO2
C3

b) The following information is taken from the books of Best Trading on 30th September 2014.

Sales	RM95,000
Sales returns	RM3,000
Gross profit	RM30,000
Expenses	RM14,500
Cash	RM4,500
Bank	RM38,500
Debtors	RM12,000
Closing stock	RM5,000
Office equipment	RM7,800
Furniture	RM10,200
Capital	RM184,500
Creditors	RM20,000
Loan	RM60,000

Based on the above information, calculate the following:

- i. Gross profit margin
- ii. Net Profit margin
- iii. Current ratio
- iv. Quick ratio
- v. Return on equity

[15 marks]

SOALAN 3

CLO2
C3

a) *Anda dikehendaki memberi tafsiran terhadap maklumat seperti di bawah:*

- i. *Nisbah untung bersih* 4:1
- ii. *Pusing ganti inventori* 7 kali
- iii. *Purata tempoh kutipan* 14 hari
- iv. *Nisbah cepat* 2:1
- v. *Pulangan atas aset* 3:1

[10 markah]

CLO2
C3

- b) Berikut adalah maklumat yang diambil dari buku Best Trading pada 30 September 2014.

Jualan	RM95,000
Pulangan Jualan	RM3,000
Untung kasar	RM30,000
Belanja	RM14,500
Tunai	RM4,500
Bank	RM38,500
Penghutang	RM12,000
Stok akhir	RM5,000
Peralatan pejabat	RM7,800
Perabot	RM10,200
Modal	RM184,500
Pemiutang	RM20,000
Pinjaman	RM60,000

Berdasarkan kepada maklumat di atas, kira yang berikut:

- i. Margin untung kasar
- ii. Margin untung bersih
- iii. Nisbah semasa
- iv. Nisbah cepat
- v. Pulangan atas equiti

[15 markah]

SOALAN TAMAT