

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI JUN 2014

DPA1013 : FUNDAMENTALS OF ACCOUNTING

TARIKH : 30 OKTOBER 2014
MASA : 8.30 AM - 10.30 AM (2 JAM)

Kertas ini mengandungi **DUA PULUH EMPAT (24)** halaman bercetak.

Bahagian A: Objektif (25 soalan)

Bahagian B: Struktur (03 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

**SECTION A : 25 MARKS
BAHAGIAN A : 25 MARKAH****INSTRUCTION:**

This section consists of TWENTY (25) objective questions. Mark your answers in the OMR form provided.

ARAHAN:

Bahagian ini mengandungi **DUA PULUH LIMA (25)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO1
C1

1. Accounting can be defined as a process of:
Definisi perakaunan adalah proses:
 - A. Classifying, recording and analysing
Mengklasifikasi, merekod dan menganalisa
 - B. Classifying, recording and summarizing
Mengklasifikasi, merekod dan merumus
 - C. Recording, summarizing and analysing
Merekod, merumus dan menganalisa
 - D. Classifying, recording, summarizing and analysing
Mengklasifikasi, merekod, merumus dan menganalisa

2. Which of the following is NOT the roles of an accountant?
Manakah antara berikut BUKAN peranan akauntan?
 - A. Designing and controlling systems of financial records
Merekabentuk dan mengawal sistem perekodan kewangan
 - B. Preparing financial reports
Menyediakan penyata kewangan
 - C. Providing financial advice to third parties
Memberi nasihat kewangan kepada pihak luar
 - D. Giving an audit advice to the management
Memberi nasihat pengauditan kepada pihak pengurusan

CLO1
C1

CLO1
C1

3. Which of the following is the external users of accounting information:
Manakah antara berikut adalah pengguna luar maklumat perakaunan:
- A. Management
Pihak pengurusan
 - B. Shareholders
Pemegang saham
 - C. Banks or financial institution
Bank atau institusi kewangan
 - D. Finance department
Jabatan kewangan

CLO1
C1

4. “The same accounting method will be used from one accounting period to another accounting period”
The above statement refers to which accounting concept?

“Kaedah perakaunan yang sama digunakan dari satu tempoh perakaunan ke tempoh perakaunan yang berikutnya”
Pernyataan di atas merujuk kepada konsep perakaunan?

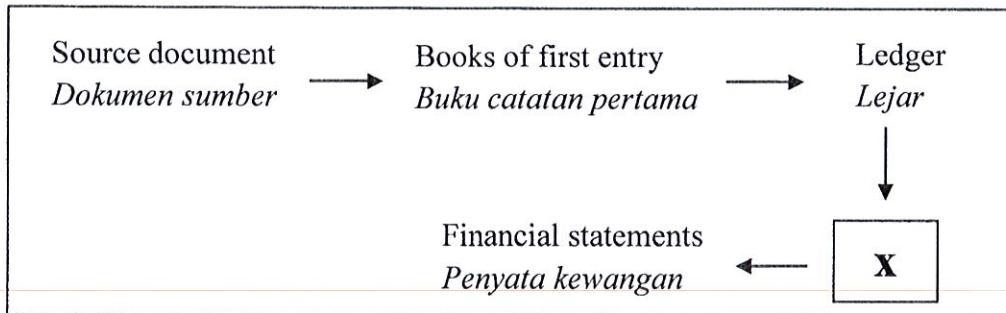
- A. Accrual concept
Konsep terakru
- B. Objectivity concept
Konsep objektiviti
- C. Consistency concept
Konsep konsisten
- D. Matching concept
Konsep padanan

- CLO1
C1
5. "All accounting records are prepared based on the cost value or the actual price stated in the source document"
The above statement refers to which accounting concept?

"Semua rekod perakaunan disediakan berdasarkan nilai kos atau harga sebenar yang tercatat dalam dokumen sumber"
Pernyataan di atas merujuk kepada konsep perakaunan?

- A. Materiality concept
Konsep material
- B. Matching concept
Konsep padanan
- C. Historical cost concept
Konsep kos sejarah
- D. Consistency concept
Konsep konsisten

- CLO1
C1
6. Figure 1.0 shows the accounting cycle
Rajah 1.0 menunjukkan kitaran perakaunan



What is X?

Apakah X?

- A Double entry
Catatan beregu
- B Journals
Jurnal
- C Trial balance
Imbangan duga
- D Cash book
Buku tunai

CLO1
C1

7. Below are source documents for recording transactions in the books of first entry EXCEPT _____

Berikut merupakan dokumen-dokumen sumber untuk merekod transaksi di dalam buku catatan pertama kecuali _____

- A Invoice
Invois
- B Delivery note
Nota penghantaran
- C Credit note
Nota kredit
- D Debit note
Nota debit

CLO1
C1

8. _____ is used when a payment has been made but a receipt is not given by the seller.

_____ digunakan apabila pembayaran telah dibuat tetapi resit tidak dikeluarkan oleh penjual.

- A Invoices
Invois
- B Vouchers
Baucar
- C Memos
Memo
- D Receipts
Resit

CLO1
C1

9. A credit note is sent by a seller to a buyer when _____.
Nota kredit dihantar oleh penjual kepada pembeli apabila _____.

- A a buyer is undercharged
pembeli terkurang bayar
- B a buyer returns the goods bought
pembeli pulangkan barang belian
- C a buyer settles his account
pembeli menyelesaikan hutangnya
- D a buyer purchases additional stock
pembeli membeli stok tambahan

LO1
C1

10. The total of the Sales Journal is posted to the _____.
Jumlah di dalam Jurnal Jualan di poskan ke bahagian _____

- A debit of the individual debtor's account
debit akaun penghutang
- B credit of the individual creditor's account
kredit akaun pembiutang
- C debit of the Sales Account
debit Akaun Jualan
- D credit of the Sales Account
kredit Akaun Jualan

LO1
C1

11. Discount allowed _____
Diskaun diberi _____

- A is to reduce the cash
mengurangkan tunai
- B is given when the customers buy in bulk
diberi apabila pembeli membeli dalam bentuk pukal
- C is given by the creditors when we pay our accounts
diberi oleh pembiutang apabila kita menyelesaikan hutang
- D is given to the debtors when they pay their accounts on time
diberikan kepada penghutang apabila mereka membuat pembayaran dalam masa yang ditetapkan.

CLO1
C1

12. Which of the following equations truly represents a derivation of the fundamental accounting equation?

Manakah antara pernyataan di bawah mewakili asas persamaan perakaunan?

- A. Cash = Assets
Tunai = Aset
- B. Assets = Owner's Equity
Aset = Ekuiti Pemilik
- C. Assets + Liabilities = Owner's Equity
Aset + liabiliti = Ekuiti Pemilik
- D. Assets – Liabilities = Owner's Equity
Aset – Liabiliti = Ekuiti Pemilik

CLO1
C1

13. Repayment of bank loan will;
Pembayaran balik pinjaman bank akan;

- A. Increase an asset and decrease another asset
Meningkatkan aset dan mengurangkan aset
- B. Decrease an asset and decrease owner's equity
Mengurangkan aset dan mengurangkan ekuiti pemilik
- C. Decrease an asset and decrease a liability
Mengurangkan aset dan mengurangkan liabiliti
- D. Decrease an asset and increase a liability
Mengurangkan aset dan meningkatkan liabiliti

CLO1
C1

14. Imran and Roslee are business partners of ABC Sdn Bhd. In June, they made RM2,500 purchase for a new table for their meeting room. The purchase was made on credit. The effect of this transaction on the accounting equation is;

Imran dan Roslee adalah rakan kongsi perniagaan. Pada bulan Jun, mereka telah membeli meja berharga RM2,500 bagi kegunaan di bilik mesyuarat. Pembelian tersebut adalah secara kredit. Kesan urusniaga tersebut ke atas persamaan perakaunan adalah;

- A. Increase in furniture account RM 2,500, increase in creditor account RM 2,500.
Akaun perabot meningkat sebanyak RM 2,500, akaun pembiutang meningkat sebanyak RM 2,500
- B. Increase in furniture account RM 2,500, decrease in debtor account RM 2,500.
Akaun perabot meningkat sebanyak RM 2,500, akaun penghutang berkurang sebanyak RM 2,500
- C. Increase in furniture account RM 2,500, increase in owner equity account RM 2,500.
Akaun perabot meningkat sebanyak RM 2,500, akaun ekuiti pemilik meningkat sebanyak RM 2,500
- D. Increase in furniture account RM 2,500, increase in debtor account RM 2,500.
Akaun perabot meningkat sebanyak RM 2,500, akaun penghutang meningkat sebanyak RM 2,500

CLO1
C1

15. En. Munawir the owner of a business withdraws goods for personal consumption, what is the implication to the firm's basic accounting equation?

Pemilik syarikat En. Munawir mengeluarkan barang niaga untuk kegunaan sendiri, apakah kesan terhadap persamaan perakaunan syarikat?

ASSET ASET	LIABILITY LIABILTI	EQUITY EKUITI
A. Unchanged <i>Tidak berubah</i>	Decreased <i>Berkurang</i>	Increased <i>Meningkat</i>
B. Increased <i>Meningkat</i>	Increased <i>Meningkat</i>	Decreased <i>Menurun</i>
C. Increased <i>Meningkat</i>	Decreased <i>Menurun</i>	Unchanged <i>Tidak berubah</i>
D. Decreased <i>Menurun</i>	Unchanged <i>Tidak berubah</i>	Decreased <i>Menurun</i>

CLO1
C1

16. Which of the following are considered as current asset?
Mana yang berikut di kategori sebagai aset semasa?

- I. Furniture
Perabot
 - II. Debtors
Penghutang
 - III. Bank overdraft
Overdraf bank
 - IV. Office equipments
Peralatan pejabat
 - V. Closing stock
Stok akhir
- A. I & IV
 - B. II & III
 - C. II & V
 - D. III & V

CLO1
C1

17. ‘Office equipment purchase of RM 5,000 on credit’. How is the accounting equation affected?

‘Pembelian peralatan pejabat RM 5,000 secara kredit’. Bagaimana ia mempengaruhi persamaan perakaunan?

- A. Assets must have increased by RM 5,000 and decreased by RM 5,000
Aset meningkat sebanyak RM 5,000 dan berkurang sebanyak RM 5,000
- B. Assets increased by RM 5,000 and liability increased by RM 5,000
Aset meningkat sebanyak RM 5,000 dan liabiliti meningkat sebanyak RM 5,000
- C. Liability increased by RM 5,000 and equity decreased by RM 5,000
Liabiliti meningkat sebanyak RM 5,000 dan ekuiti berkurang sebanyak RM 5,000
- D. Asset decreased by RM 5,000 and liability increased by RM 5,000
Aset berkurang sebanyak RM 5,000 dan liabiliti meningkat sebanyak RM 5,000

CLO1
C1

18. Which of the following is not listed in the trial balance?

Manakah antara berikut tidak termasuk di dalam imbalan duga?

- A. Land and Building
Tanah dan Bangunan
- B. Creditors
Pembiutang
- C. Cash at bank
Tunai di bank
- D. Closing Stock
Inventori Akhir

CLO1
C1

19. Trial balance is a statement prepared on account balances in the ledgers at the end of accounting period. Which of the following is **NOT** the reason to prepare a trial balance?

*Imbalan duga adalah satu penyata yang disediakan ke atas baki akaun dalam lejar pada akhir tempoh perakaunan. Antara berikut yang manakah **BUKAN** alasan untuk menyediakan imbalan duga?*

- A. To verify the accuracy of double entries
Untuk mengesahkan ketepatan sistem catatan beregu
- B. To check the accuracy of calculation
Untuk mengesahkan ketepatan pengiraan
- C. To prepare financial statements
Untuk menyediakan penyata kewangan
- D. To ensure the transactions are recorded for future reference.
Untuk memastikan transaksi direkodkan untuk rujukan masa depan

CLO1
C1

20. How is bad debts treated in the account ?
Bagaimakah hutang lapuk direkodkan di dalam akaun ?

- A. Treated as an expense for the period
Direkod sebagai belanja untuk tempoh tersebut
- B. Treated as a revenue for the period
Direkod sebagai hasil untuk tempoh tersebut
- C. Treated as an asset for the period
Direkod sebagai asset untuk tempoh tersebut
- D. Treated as a liability for the period
Direkod sebagai liabiliti untuk tempoh tersebut

CLO1
C1

21. ... Which of the following adjusting double entries is correct for accrued expenses?

Yang manakah catatan beregu pelarasan yang berikut adalah betul untuk belanja terakru?

- A. DEBIT = Expenses, CREDIT = Accrued expenses
DEBIT = Belanja, KREDIT = Belanja terakru
- B. DEBIT = Accrued expenses, CREDIT = Expenses
DEBIT = Belanja terakru, KREDIT = Belanja
- C. DEBIT = Cash, CREDIT = Accrued expenses
DEBIT = Tunai, KREDIT = Belanja terakru
- D. DEBIT = Expenses, CREDIT = Cash
DEBIT = Belanja, KREDIT = Tunai

CLO1
C1

22. Failure to make adjusting entries for accrued income will cause in

Kegagalan membuat catatan pelarasan untuk pendapatan terakru akan menyebabkan.....

- A. Overstatement of expenses
Terlebih nyata belanja
- B. Understatement of expenses
Terkurang nyata belanja
- C. Understatement of capital
Terkurang nyata modal
- D. Understatement of income
Terkurang nyata pendapatan

CLO1
C1

23. Adjusting entries convert cash based account into _____ based accounting.

Catatan pelarasan menukar perakaunan berdasarkan tunai kepada perakaunan berdasarkan _____.

- A. Capital
Modal
- B. Asset
Aset
- C. Accrual
Akruan
- D. Prepaid
Terdahulu

CLO1
C1

24. A business paid RM5000 for technical services but used up the services for only RM2000 until the end of its accounting period. The remaining RM3000 would be referred as _____.

Perniagaan membayar RM5000 untuk perkhidmatan teknikal tetapi hanya menggunakan perkhidmatan tersebut berjumlah RM2000 sehingga berakhir tempoh perakaunannya. Baki RM 3000 akan dirujuk sebagai _____.

- A. Accrued expenses
Belanja terakru
- B. Accrued Income
Pendapatan terakru
- C. Prepaid income
Pendapatan terdahulu
- D. Prepaid expenses
Belanja terdahulu

CLO1

C1 25. Statement of Financial Position consist of the following EXCEPT
Penyata Kedudukan Kewangan terdiri daripada yang berikut KECUALI

- A. Owner's Equity
Ekuiti pemilik
- B. Trial Balance
Imbangan Duga
- C. Long term Liability
Liabiliti Jangka Panjang
- D. Non- current Asset
Aset bukan semasa

SECTION B : 75 MARKS
BAHAGIAN B : 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.

CLO2
C2

QUESTION 1

Marissa, the owner of Beauty Sdn Bhd selling cosmetics and dietary food supplement.

She had the following balances extracted from business accounting records on 1st January 2013

Opening balance as at 1 January 2013:

Cash in hand	- dt - capital - kt - bld	2,000	Dt	V	5000
Bank	- Dt - capital - kt - bld	20,000	Cr	B	5000
Vehicle	- Dt - capital - kt + bld	3,200			
Debtor:					
Mizu	- Dt - capital - kt	8,000			
Suria	- Dt - capital - kt	5,000	D	V	45000
Creditor:					
Rini	- kt - capital - dt	4,800	Cr	A&M	45000
Zanti	- kt - capital - dt	1,700	D	V	5000
			C	B	5000

Date	dt	Transactions	
2013 Jan 1		Purchase a vehicle RM50,000 from A&Z Motor on credit. She paid RM5,000 as a deposit with cheque and the balance will be settled by monthly installment.	dt - Vehicle cr - A&Z cr - Bank $50000 - 5000 = 45000$
6		Sold goods on credit to Mizu Enterprise for price RM5,000. Trade discount 10% $5000 \times 10\% = 500$	$5000 - 500 = 4500$
8		Sent credit note to Mizu Enterprise amounted RM600 for unsatisfactory goods returned remmed inward - dt.	
10		Cash sales to Izzara RM550	

dt kt

14	Purchase goods from Zanti amounted RM5,400
16	The owner, Marissa took RM500 cash from office to pay utility bills
20	Purchase goods from Danial RM5,000
22	Owner took goods from her business valued RM250 as a gift to her sister
23	Paid office rental by cheque RM1,800
24	Paid Zanti RM7,000 by cheque to settle all amount owing to her.
25	Paid Ziela, sale assistant monthly salary of RM1,500 by cheque

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

[25 marks]

CLO 2
C2**SOALAN 1**

Marissa, pemilik Beauty Bdn Bhd menjalankan perniagaan menjual kosmetik dan makanan kesihatan. Berikut adalah baki akaun-akaun daripada perniagaan belian pada 1 Januari 2013.

Baki awal pada January 2013:

Tunai di tangan	2,000
Bank	20,000
Kenderaan	3,200
Penghutang:	
Mizu	8,000
Suria	5,000
Pembiutang:	
Rini	4,800
Zanti	1,700

Tarikh	Urusniaga
2013 Jan 1	Membeli kenderaan bernilai RM50,000 daripada A&Z Motor secara kredit. Marissa membayar deposit RM5,000 dengan menggunakan cek dan bakinya diselesaikan secara ansuran bulanan.
6	Jualan kredit kepada Mizu Enterprise berharga RM5,000. Diskaun niaga adalah 10%.
8	Menghantar nota kredit kepada Mizu yang berjumlah RM600 ke atas barang yang tidak memuaskan
10	Jualan tunai kepada Izzara berjumlah RM550
14	Belian barang niaga daripada Zanti berjumlah RM5,400.
16	Marissa mengambil tunai sebanyak RM500 daripada perniagaan untuk membayar bil utiliti.
20	Belian barang niaga daripada Danial berjumlah RM5,000.
22	Marissa mengambil barang niaga daripada perniagaan yang bernilai RM250 sebagai hadiah kepada kakaknya.
23	Membayar sewa pejabat dengan menggunakan cek berjumlah RM1,800.

24	Bayar kepada Zanti RM7,000 melalui cek untuk selesaikan kesemua hutang.
25	Bayar gaji kepada Ziela, pembantu jualan berjumlah RM1,500 melalui cek.

Anda dikehendaki untuk merekod kesemua urusniaga di atas ke dalam lejar yang sesuai.

[25 markah]

CLO2
C1**QUESTION 2**

The following balances are extracted from the books of Syaheera Collections on 31 March 2013.

List of ledgers	RM
Premises	45,000
Motor Vehicle	75,000
Office Equipment	4,000
Furniture	2,500
Cash	25,000
Bank (overdraft)	5,000
Fixed deposit	100,000
Salaries	5,600
Advertising	7,000
Premise's Insurance	2,450
Maintenance Expense	3,500
Commission received	1,750
Discount Allowed	800
Rental	2,000
Commission paid	500
Carriage Outwards	700
Interest received	2,300
Drawing	1,000
Debtors	65,000
Creditors	32,000
Sales	146,000
Purchases	80,000
Returns Inwards	25,000
Returns Outwards	8,000
Capital	250,000

You are required to prepare the Trial Balance of Syaheera Collections as at 31 March 2013.

[25 marks]

CLO2

C1

SOALAN 2

Berikut merupakan baki-baki yang diperolehi daripada buku perakaunan Syaheera Collections pada 31 Mac 2013.

<i>Senarai lejers</i>	<i>RM</i>
Premis	45,000
Kenderaan	75,000
Peralatan pejabat	4,000
Perabot	2,500
Tunai	25,000
Bank (overdraft)	5,000
Simpanan tetap	100,000
Gaji	5,600
Pengiklanan	7,000
Insurans premis	2,450
Belanja penyelenggaraan	3,500
Komisen diterima	1,750
Diskaun diberi	800
Sewa	2,000
Komisen dibayar	500
Angkutan Keluar	700
Faedah diterima	2,300
Ambilan	1,000
Penghutang	65,000
Pembiutang	32,000
Jualan	146,000
Belian	80,000
Pulangan masuk	25,000
Pulangan keluar	8,000
Modal	250,000

Anda dikehendaki menyediakan Imbangan Duga untuk Syaheera Collections pada 31 Mac 2013.

[25 markah]

QUESTION 3

Jerami Enterprise has the following balances on 30 June 2014:

PARTICULARS	DEBIT (RM)	CREDIT (RM)
Capital		9,900
Drawings	4,189	
Vehicles	7,000	
Accumulated depreciation - vehicles		2,100
Sales and Purchases	28,569	41,149
Stock at 1 July 2013	3,876	
Carriage inwards	322	
Carriage outwards	437	
Return	128	136
Salary	2,957	
Car maintenance expenses	465	
Water & electricity	867	
Commission		1,295
Insurance	694	
Bad debts	529	
Provision for doubtful debts		455
Discount	265	172
Sundry expenses	317	
Creditor		2,254
Debtor	4,950	
Bank	1,875	
Cash	21	
	57,461	57,461

Additional information:

- i. Stock at 30 June 2014 worth RM4,128.
- ii. Accrued expenses: Water & electricity RM93
Sundry expenses RM22
- iii. Prepaid insurance RM105.
- iv. Bad debts is RM150.
- v. Provision for doubtful debts is 5% on net debtor.
- vi. Depreciation for vehicles is 20% on cost.
- vii. Commission has not received for the month of June worth RM245.

You are required to prepare for the year ended 30 June 2014:CLO3
C2

- a) Statement of Comprehensive Income.

[10 Marks]

CLO3
C3

- b) Statement of Financial Position.

[15 Marks]

SOALAN 3

Berikut adalah baki-baki akaun Jerami Enterprise pada 30 Jun 2014:

PERKARA	DEBIT (RM)	KREDIT (RM)
Modal		9,900
Ambilan	4,189	
Kenderaan	7,000	
Susutnilai Terkumpul - kenderaan		2,100
Jualan dan Belian	28,569	41,149
Stok pada 1 Julai 2013	3,876	
Angkutan masuk	322	
Angkutan keluar	437	
Pulangan	128	136
Gaji	2,957	
Balanja pembaikan kereta	465	
Air & elektrik	867	
Komisen		1,295
Insuran	694	
Hutang Lapuk	529	
Peruntukan Hutang Ragu		455
Diskaun	265	172
Pelbagai Belanja	317	
Pembiutang		2,254
Penghutang	4,950	
Bank	1,875	
Tunai	21	
	57,461	57,461

Maklumat Tambahan:

- i. Stok pada 30 Jun adalah RM4,128.
- ii. Perbelanjaan terakru: Air & Elektrik RM93
Belanja pelbagai RM22
- iii. Insuran bayar terdahulu RM105.
- iv. Hutang lapuk adalah RM150.
- v. Peruntukan hutang ragu adalah 5% ke atas nilai bersih Penghutang.
- vi. Susutnilai kenderaan adalah 20% atas kos .
- vii. Komisen belum diterima untuk bulan Jun sebanyak RM245.

Anda dikehendaki menyediakan untuk tahun berakhir 30 Jun 2014:

- | | |
|------------|--|
| CLO3
C2 | a) Penyata Pendapatan Komprehensif.
[10 Markah] |
| CLO3
C3 | b) Penyata Kedudukan Kewangan.
[15 Markah] |

SOALAN TAMAT