

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2015

DPA 1013: FUNDAMENTALS OF ACCOUNTING

TARIKH : 22 OKTOBER 2015
MASA : 2.30 PM – 4.30 PM (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17) halaman bercetak.**

Bahagian A: Objektif (15 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 15 MARKS
BAHAGIAN A : 15 MARKAH

INSTRUCTION:

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in the OMR form provided.

ARAHAN :

Bahagian ini mengandungi **LIMA BELAS (15)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO1
C1

1. Accounting process can be shown as:
Proses perakaunan boleh ditunjuk sebagai:
 - A. Classifying, summarizing, recording, analyzing and interpreting
Mengelasifikasi, meringkas, merekod, menganalisa dan menterjemah
 - B. Classifying, interpreting, analyzing, summarizing and recording
Mengelasifikasi, menterjemah, menganalisa, meringkas dan merekod
 - C. Classifying, recording, analyzing, summarizing and interpreting
Mengelasifikasi, merekod, menganalisa, meringkas dan menterjemah
 - D. Classifying, recording, summarizing, analyzing and interpreting
Mengelasifikasi, merekod, meringkas, menganalisa dan menterjemah

2. Which of the following is NOT the role of an accountant ?
Berikut yang manakah BUKAN peranan sebagai seorang akauntan ?
 - A. Prepare financial reports
Menyediakan laporan kewangan
 - B. Manage and run the business
Mengurus dan menjalankan perniagaan
 - C. Comply with the accounting standards
Mematuhi piawaian perakaunan
 - D. Communicate the financial information to stakeholders
Menyampaikan maklumat kewangan kepada pihak berkepentingan

- CLO1
C1 3. Which of the following accounting concept states that acquired assets should be recorded at their actual cost?
Manakah antara konsep perakaunan berikut menyatakan bahawa aset yang diperolehi dan perkhidmatan hendaklah direkodkan mengikut kos sebenar aset tersebut?
- A. Materiality concept
Konsep material
- B. Conservatism concept
Konsep konservatisme
- C. Historical cost concept
Konsep kos sejarah
- D. Matching concept
Konsep padanan
- CLO1
C1 4. In business the profit is arise, when:
Sesebuah perniagaan keuntungan terhasil apabila
- A) Assets exceed Expenditure
Aset melebihi perbelanjaan
- B) Income exceeds Liabilities
Pendapatan melebihi liabiliti
- C) Income exceeds Expenditure
Pendapatan melebihi perbelanjaan
- D) Income exceeds Capital
Pendapatan melebihi modal
- CLO1
C1 5. In the accounting cycle, the next process after all the transactions have been posted into the ledger account is _____.
Dalam kitaran perakaunan, proses selepas mengepos semua urusniaga ke dalam lejar ialah _____.
- A. Records in the books of original entry
Merekod dalam buku catatan pertama
- B. Prepare Financial Statement
Menyediakan Penyata Kewangan
- C. Prepare Trial Balance
Menyediakan Imbangan Duga
- D. Make an adjustment
Membuat perlarasan

CLO1
C1

6. Purchase motor vehicles on credit will be recorded in the :
Pembelian kendaraan secara kredit akan direkod di dalam:

- A. General journal
Jurnal Am
- B. Sales journal
Jurnal Jualan
- C. Cash Book
Buku Tunai
- D. Purchases Journal
Jurnal Belian

CLO1
C1

7. Which of the following is NOT TRUE?
Berikut yang manakah TIDAK BENAR?

| | Source documents | Business transactions |
|----|--|--|
| A. | Invoiced received <i>Invois diterima</i> | Credit purchase <i>Belian kredit</i> |
| B. | Invoiced issued <i>Invois dikeluarkan</i> | Credit sales <i>Jualan kredit</i> |
| C. | Credit note received <i>Nota kredit diterima</i> | Returns outwards <i>Pulangan keluar</i> |
| D. | Credit note issued <i>Nota kredit dikeluarkan</i> | Returns outwards <i>Pulangan keluar</i> |

CLO1
C1

8. Which of the following statements is true about the Cash Book ?
Yang manakah daripada pernyataan-penyataan berikut yang benar berkenaan Buku Tunai ?
- i) It is a book of prime entry
Ia merupakan Buku Catatan Pertama
 - ii) It records both receipts and payments of money
Ia merekod penerimaan tunai dan pembayaran tunai
 - iii) It records both cash and credit sales
Ia merekod jualan tunai dan jualan kredit
 - iv) It records both cash and credit purchases
Ia merekod belian tunai dan belian kredit

- A. ii, iii
- B. i, ii
- C. iii, iv
- D. iv, v

- CLO1
C1
9. Mr Miqdad invested RM 5,000 cash and brought in his personal vehicle valued RM45,000 into his business. How do these transactions give an impact to the accounting concept?

En Miqdad telah melabur sejumlah RM 5,000 tunai dan membawa masuk kenderaan bernilai RM 45,000 miliknya ke dalam perniagaannya. Bagaimana urusniaga ini memberi kesan ke atas persamaan perakaunan?

- A. Capital increased, Cash decreased while Vehicle will increase
Modal bertambah, Tunai berkurang manakala Kenderaan akan bertambah
- B. Capital and Asset will increase
Modal dan aset akan bertambah
- C. Cash and Vehicle will increase
Tunai dan Kenderaan akan bertambah
- D. Cash, Vehicle and Liability will increase
Tunai, Aset dan Liabiliti akan bertambah

- CLO1
C1
10. What is the double entry to record the transaction "withdraw goods for promotion"?
Apakah catatan bergu untuk merekod urus niaga "Mengambil barang niaga bagi tujuan promosi"?

- A. Debit Drawings Account: Credit Purchases Account
Debit Akaun Ambilan: Kredit Akaun Belian
- B. Debit Purchases Account: Credit Drawings Account
Debit Akaun Belian: Kredit Akaun Ambilan
- C. Debit Drawings Account: Credit Advertising Account
Debit Akaun Ambilan: Kredit Akaun Iklan
- D. Debit Advertising Account: Credit Purchase Account
Debit Akaun Iklan: Kredit Akaun Belian

CLO1
C1

11. The double entry system requires that each transaction must be recorded
Sistem catatan bergu menunjukkan setiap urusniaga mesti direkod

- A. In at least two different accounts
Sekurang-kurangnya dalam dua akaun yang berbeza
- B. In two sets of accounting books
Dalam dua set buku perakaunan
- C. In the journal and in the ledger
Di dalam jurnal dan di dalam lejar
- D. First as income and then as an expenses
Pertama sebagai pendapatan dan kedua sebagai perbelanjaan

CLO1
C1

12. If debit balance is greater than credit balance therefore the account balance that is brought forward will be _____.
Jika baki debit lebih besar daripada baki kredit maka baki akaun yang dibawa hadapan akan menjadi _____.

- A. Debit balance
Baki debit
- B. Debit and credit balance
Baki debit dan kredit
- C. Credit balance
Baki kredit
- D. No balance
Tiada baki

CLO1
C1

13. On 1st January 2015, Selesa Trading bought a machine at the price of RM 7,300. It is expected to be used for 5 years. At the end of fifth year, the machine can be sold at the price of RM 300 as scrap value. What is the depreciation value of the machine per year?
Pada 1 Januari 2015, Perniagaan Selesa telah membeli sebuah mesin dengan harga RM 7,300. Ia dijangka boleh digunakan untuk 5 tahun. Pada akhir tahun kelima, mesin tersebut boleh dijual sebagai besi buruk dengan harga RM 300. Berapakah susut nilai mesin tersebut untuk setahun?

- A. RM 1,300
- B. RM 1,400
- C. RM 1,460
- D. RM 1,520

CLO1
C1

14. Accrued Rental Income is recorded under:
Sewa Diterima Terakru direkodkan di bawah:
- Revenues
Hasil
 - Expenses
Belanja
 - Current Liabilities
Liabiliti Semasa
 - Current Assets
Aset Semasa

CLO1
C1

15. Maryam Trading started its business on 1 January 2014. The following information is obtained from Maryam Trading on 31 December 2014.

| | RM |
|-----------|--------|
| Debtors | 10,000 |
| Bad Debts | 500 |

Additional information:

- (i) The provision for doubtful debts is 5% of the debtors.

The provision for doubtful debts for the year 2014 is _____?

Maryam Trading memulakan perniagaan pada 1 Januari 2014. Maklumat berikut diperoleh daripada Perniagaan Maryam pada 31 Disember 2014.

| | RM |
|--------------|--------|
| Penghutang | 10,000 |
| Hutang Lapuk | 500 |

Maklumat tambahan:

- (i) Peruntukan hutang lapuk ialah 5% daripada penghutang.

Nilai peruntukan hutang lapuk bagi tahun 2014 ialah _____?

- RM 475
- RM 500
- RM 525
- RM 25

SECTION B : 85 MARKS
BAHAGIAN B: 85 MARKAH**INSTRUCTION:**

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

ARAHAN:

Bahagian ini mengandungi **TIGA (3)** soalan eseai. Jawab **SEMUA** soalan.

QUESTION 1

- (a) Mr. Jamil is a manager for Pelita Enterprise, a business of motorcycle and its parts. The balances in the cash book on 1 December 2014 were (i) Bank RM 1,630, and (ii) Cash RM 820. The following transactions occurred during December 2014:

| | |
|-------|---|
| Dec 3 | Purchased a laptop for business use RM1,210 and paid by cheque. |
| 9 | Paid wages of RM150 in cash. |
| 10 | Cash sales to Idaman Enterprise of RM480 paid directly into business bank account. |
| 13 | Bought goods by cheque of RM370. |
| 21 | Mr. Jamil contribute personal cheque of RM500 for business use. |
| 23 | Withdrew cash RM100 from the business bank for personal use. |
| 25 | Paid Malini Sdn Bhd with a cheque amounting to RM530 after deducting cash discount of RM40. |
| 26 | Received a cheque for RM640 from Mesra Sdn Bhd. |

CLO2
C2

You are required to record the above transactions in a three-column cash book.

(15 marks)

- b) The following information are extracted from the accounting book of Anis Batik Enterprise on 31 January 2015.

| | |
|--------------|-----------|
| Cash in hand | RM 25,000 |
| Equipment | RM 10,000 |
| Capital | ??? |

The transactions below were carried by Anis Batik Enterprise in the month of February 2015.

| | |
|-------|--|
| Feb 1 | The owner brought in personal vehicle RM30,000 for business use Dr Cr |
| 7 | Purchased batik RM8,000 from Ros on credit Dr Cr |
| 10 | Sold batik RM3,500 to Dayang Trading on credit. Trade discount 10% Dr Cr 3500 3150 Cr |
| 11 | Returned defective batik RM500 to Ros Dr Cr 500 450 Cr |
| 23 | Received a cheque from Dayang Trading for all the outstanding amount. Dayang Trading was given 10% of cash discount Dr Cr 3150 350 Cr |
| 30 | Anis (the owner) took RM400 batik from the business for her mother Dr Cr 400 Cr |

CLO2
C3

You are required to record the above transactions in the appropriate ledger accounts.

(15 marks)

SOALAN 1

- a) En. Jamil merupakan pengurus Perniagaan Pelita, sebuah perniagaan motor dan alat ganti. Baki ditunjukkan dalam buku tunai pada 1 Disember 2014 ialah (i) Bank RM 1,630, dan (ii) Tunai RM 820. Urusniaga berikut berlaku sepanjang bulan Disember 2014:

| | |
|-------|---|
| Dis 3 | Membeli komputer riba untuk kegunaan perniagaan RM1,210 dan dibayar dengan cek. |
| 9 | Bayar upah sebanyak RM150 dengan tunai. |
| 10 | Jualan tunai kepada Idaman Enterprise RM480 dibayar terus ke akaun bank perniagaan |
| 13 | Pembelian barang niaga melalui cek sebanyak RM370. |
| 21 | En. Jamil menyumbangkan cek peribadinya bernilai RM500 untuk kegunaan perniagaan |
| 23 | Ambilan RM100 tunai dari bank perniagaan untuk kegunaan peribadi. |
| 25 | Bayar Malini Sdn Bhd dengan cek berjumlah RM530 selepas ditolak diskau tunai sebanyak RM40. |
| 26 | Menerima cek RM640 daripada Mesra Sdn Bhd. |

CLO2
C2

Anda dikehendaki merekodkan urusniaga di atas dalam buku tunai tiga lajur.

(15 markah)

CLO2
C3

- b) Maklumat berikut dipetik daripada buku perakaunan Anis Batik Enterprise seperti pada 31 Januari 2015.

| | |
|-----------------|-----------|
| Tunai di tangan | RM 25,000 |
| Peralatan | RM 10,000 |
| Modal | ??? |

Urusniaga-urusniaga di bawah dijalankan oleh Anis Batik Enterprise dalam bulan Februari 2015

| | |
|-------|---|
| Feb 1 | Cik Anis (pemilik) membawa masuk kenderaan peribadi RM30,000 untuk kegunaan perniagaan |
| 7 | Membeli batik RM8,000 daripada Ros secara kredit |
| 10 | Jual batik RM3,500 kepada Dayang Trading secara kredit. Diskaun niaga 10% |
| 11 | Pulangkan batik yang rosak RM500 kepada Ros |
| 23 | Terima cek daripada Dayang Trading untuk menyelesaikan semua hutangnya dan diberi potongan diskau tunai 10% |
| 30 | Anis mengambil batik bernilai RM400 daripada perniagaan untuk ibunya |

Anda dikehendaki merekod semua urusniaga di bawah ke dalam akaun lejar yang bersesuaian.

(15 markah)

QUESTION 2

The ledger account balances for NK Cuci Sdn Bhd as at 31 December 2014 are shown below. Each of the account contains a normal balance. The balance in the Bank Account is purposely left.

| ACCOUNTS | RM |
|---------------------|---------|
| Creditors | 800 |
| Debtors | 600 |
| Other Revenues | 15,000 |
| Bank | X |
| Dryers | 24,000 |
| Interest Expenses | 500 |
| Accrued Interest | 300 |
| Electricity & Water | 3,500 |
| Washing Machine | 56,000 |
| Laundry Revenue | 120,000 |
| Capital | 20,000 |
| Drawings | 750 |
| Long Term Loan | 15,000 |
| Prepaid Rent | 1,500 |
| Rent Expenses | 9,000 |
| Salary Expenses | 18,000 |
| Supplies Inventory | 550 |
| Supplies Expenses | 3,600 |

You are required to :CLO2
C1

- a) Prepare a Trial Balance as at 31 December 2014 by determining the correct balance in the Bank account. (20 marks)

CLO2
C2

- b) i. What is a Trial Balance ? (2 marks)
- ii. Explain **TWO (2)** purposes of preparing the Trial Balance. (3 marks)

SOALAN 2

Baki-baki dari lejar akaun NK Cuci Sdn Bhd pada 31 Disember 2014 adalah seperti berikut. Setiap akaun mempunyai baki yang normal. Baki Akaun Tunai di Bank ditinggalkan dengan sengaja.

| AKAUN | RM |
|-------------------------|---------|
| Pembiutang | 800 |
| Penghutang | 600 |
| Lain-lain Hasil | 15,000 |
| Bank | X |
| Mesin Pengering | 24,000 |
| Belanja Faedah | 500 |
| Faedah Terakru | 300 |
| Elektrik dan Air | 3,500 |
| Mesin Basuh | 56,000 |
| Hasil Membasuh | 120,000 |
| Modal | 20,000 |
| Ambilan | 750 |
| Pinjaman Jangka Panjang | 15,000 |
| Sewa Terdahulu | 1,500 |
| Belanja Sewa | 9,000 |
| Belanja Gaji | 18,000 |
| Inventori Bekalan | 550 |
| Belanja Bekalan | 3,600 |

Dikehendaki :CLO2
C1

- a) Menyediakan imbalan duga pada 31 Disember 2014 dengan mengenalpasti baki akaun Bank yang tepat. (2 markah)

CLO2
C2

- b) i. Apakah yang dimaksudkan dengan Imbalan Duga ? (2 markah)
ii. Jelaskan DUA (2) tujuan penyediaan Imbalan Duga ? (3 markah)

QUESTION 3

The trial balance below is extracted from the books of Cahaya Gemilang Sdn Bhd on 31 December 2014.

CAHAYA GEMILANG SDN BHD
Trial Balance as at 31 December 2014

| | Debit (RM) | Credit (RM) |
|--|------------|-------------|
| Accounts payable | | 45,900 |
| Accounts receivables | 87,100 | |
| Bad debts | 700 | |
| Bank | 14,000 | |
| Capital | | 89,500 |
| Cash | 2,000 | |
| Discount allowed | | 350 |
| Discount received | | 725 |
| Drawings | 700 | |
| Fixed deposit | | 4,581 |
| Fixtures and fittings | 30,000 | |
| Freight inwards | | 368 |
| Freight outwards | | 400 |
| Import duties | | 500 |
| Insurance | | 560 |
| Insurance on purchases | | 425 |
| Interest | 450 | 689 |
| Inventory | 29,500 | |
| Land | 120,000 | |
| Long term loan | | 80,000 |
| Motor vehicles | 80,000 | |
| Provision for depreciation - Fixtures and fittings | | 8,000 |
| - Motor vehicles | | 12,000 |
| Purchases | 123,890 | |
| Rental received | | 3,200 |
| Repair and maintenance | 890 | |
| Return inwards | 620 | |
| Return outwards | | 3,000 |
| Salaries | 12,500 | |
| Sales | | 269,500 |
| Stationery | 1,200 | |
| Utility bills | 1,780 | |
| Total | 512,514 | 512,514 |

Additional information:

- a) Closing inventory on 31 December 2014 was valued at RM 9,000 (market price) and RM 8,800 (cost price).
- b) Total utility bills for the year were RM 1,880.
- c) Bad debts have been recovered by cash of RM420.
- d) Stationeries used was only RM 1,050 for this year.
- e) Rental received accrued is RM 400.
- f) The provision for doubtful debts is 5% from the total account receivables.
- g) Depreciation at the rate of 10% per annum on cost to be charged on motor vehicles and fixtures and fittings.

You are required to prepare:

CLO3
C2

(i) The Statement of Comprehensive Income for the year ended 31 December 2014.
(15 marks)

CLO3
C3

(ii) The Statement of Financial Position as at 31 December 2014.
(15 marks)

SOALAN 3

Imbangan Duga berikut adalah petikan daripada buku-buku Cahaya Gemilang Sdn Bhd pada 31 Disember 2014.

CAHAYA GEMILANG SDN BHD
Imbangan Duga pada 31 Disember 2014

| | Debit (RM) | Kredit (RM) |
|---|-------------------|--------------------|
| Penghutang | | 45,900 |
| Pemutang | 87,100 | |
| Hutang lapuk | 700 | |
| Bank | 14,000 | |
| Modal | | 89,500 |
| Tunai | 2,000 | |
| Diskaun diberi | 350 | |
| Diskaun diterima | | 725 |
| Ambilan | 700 | |
| Deposit Tetap | 4,581 | |
| Lengkapan dan lekapan | 30,000 | |
| Angkutan masuk | 368 | |
| Angkutan keluar | 400 | |
| Duti import | 500 | |
| Insuran | 560 | |
| Insuran atas belian | 425 | |
| Faedah | 450 | 689 |
| Inventori | 29,500 | |
| Tanah | 120,000 | |
| Pinjaman jangka panjang | | 80,000 |
| Kenderaan | 80,000 | |
| Peruntukan susutnilai - Lengkapan dan lekapan | | 8,000 |
| - Kenderaan | | 12,000 |
| Belian | 123,890 | |
| Sewa diterima | | 3,200 |
| Penyelenggaraan dan pembaikan | 890 | |
| Pulangan masuk | 620 | |
| Pulangan keluar | | 3,000 |
| Gaji | 12,500 | |
| Jualan | | 269,500 |
| Alatulis | 1,200 | |
| Bil utiliti | 1,780 | |
| Jumlah | 512,514 | 512,514 |

Maklumat tambahan:

- a) Inventori akhir pada 31 Disember 2014 bernilai RM9,000 (harga pasaran) dan RM8,800 (harga kos).
- b) Jumlah bil utiliti pada tahun ini adalah RM1,880.
- c) Hutang lapuk yang dipulihkan telah dibayar secara tunai sebanyak RM420.
- d) Alatulis yang digunakan pada tahun ini hanya sebanyak RM1,050.
- e) Sewa diterima terakru ialah RM400.
- f) Peruntukan hutang ragu adalah pada kadar 5% ke atas akaun penghutang.
- g) Susutnilai pada kadar 10% setahun atas kos dikenakan ke atas Kenderaan dan Lengkapan dan lekapan.

CLO3
C2

Anda dikehendaki untuk menyediakan:

- (i) Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2014
(15 markah)

CLO3
C3

- (ii) Penyata Kedudukan Kewangan pada 31 Disember 2014
(15 markah)

SOALAN TAMAT