

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI DISEMBER 2014

DPA1013: FUNDAMENTALS OF ACCOUNTING

TARIKH : 09 APRIL 2015
MASA : 11.15 AM - 1.15 PM (2 JAM)

Kertas ini mengandungi **DUA PULUH SATU (21)** halaman bercetak.

Bahagian A: Objektif (25 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Kertas Graf, Formula dsb / Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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

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. The process of recording, classifying, analyzing and interpreting business data is called _____

Proses merekod, mengklasifikasi, menganalisa dan mentafsir data perniagaan di kenali sebagai _____

- A transaction
urusniaga
- B auditing
pengauditan
- C accounting
perakaunan
- D book-keeping
simpan kira

CLO1
C1

2. Which of the following is **NOT** the role of an accountant?

*Antara berikut, yang manakah **BUKAN** peranan seorang akauntan?*

- A Supplying goods or services to earn profit
Membekalkan barang atau perkhidmatan untuk mendapatkan keuntungan
- B Designing and controlling systems of financial records
Merekabentuk dan mengawal sistem rekod kewangan
- C Auditing financial information
Mengaudit maklumat kewangan
- D Dealing with third parties
Berurus dengan pihak ketiga

SULIT

CLO1
C1

3. Which of the following is the external user of accounting information?

Antara berikut, yang manakah merupakan pengguna luaran bagi maklumat perakaunan?

- A Management
Pihak pengurusan
- B Suppliers
Pembekal
- C Marketing department
Bahagian pemasaran
- D Business owner
Pemilik perniagaan

CLO1
C1

4. A business uses the owner's private house as an office and pays a monthly rent of RM1 500. Which of the following conventions is being applied?

Sebuah peniagaan menggunakan rumah persendirian pemilik sebagai pejabat dan membayar sewa bulanan sebanyak RM1 500. Antara berikut, konsep manakah yang diguna pakai?

- A Accrual convention
Konsep terakru
- B Going concern convention
Konsep usaha berterusan
- C Historical cost convention
Konsep kos sejarah
- D Business entity convention
Konsep entity berasingan

- CLO1 C1 5. The accountants have tendency to underestimate rather than overstate the profit and assets. The accounting concept which best describes the above statement is _____.

Akauntan mempunyai kecenderungan untuk terkurang catat daripada terlebih catat keuntungan dan asset. Konsep perakaunan yang menerangkan tentang pernyataan di atas ialah _____.

- A Conservatism concept
Konsep konservatisme
- B Consistency concept
Konsep ketekalan
- C Matching concept
Konsep padanan
- D Materiality concept
Konsep materiality

- CLO1 C1 6. An accounting cycle starts with

Kitaran perakaunan bermula dengan

- A. Legers
Lejar
- B. Trial Balance
Imbangan Duga
- C. Source Documents
Dokumen sumber
- D. Books of First Entry
Buku catatan pertama

- CLO1 7. Which source document will be used when there is a purchase of non-current asset on credit?

Yang mana satu dokumen sumber yang akan digunakan untuk belian aset tetap secara kredit?

- A. Invoice
Invois
- B. Cash bill
Bill tunai
- C. Debit note
Nota debit
- D. Credit note
Nota kredit

- CLO1 8. A credit note is received by a buyer when the buyer

Penerimaan Nota kredit oleh seseorang pembeli semasa pembeli itu

- A. purchases goods on credit
membeli barangniga secara kredit
- B. sells goods on credit
menjual barangniaga secara kredit
- C. receives goods returned
memulangkan barangniaga kepada penjual
- D. returns goods
menerima barangniaga yang dipulangkan

	SULIT	DPA1013: FUNDAMENTALS OF ACCOUNTING
CLO1 C1	<p>9. Cash Book is used to record <i>Buku Tunai adalah digunakan untuk merekod</i></p> <p>A. receipt by cash only <i>penerimaan dengan tunai sahaja</i></p> <p>B. receipt by cheque only <i>penerimaan dengan cek sahaja</i></p> <p>C. receipt and payment by cash only <i>penerimaan dan pembayaran dengan tunai sahaja</i></p> <p>D. receipt and payment by cash or cheque only <i>penerimaan dan pembayaran dengan tunai dan cek sahaja</i></p>	
CLO1 C1	<p>10. “The owner took goods for his own use.” This transaction is recorded in <i>“Pemilik mengambil barangniaga untuk kegunaan sendiri.” Urusniaga ini direkodkan di</i></p> <p>A. Cash Book <i>Buku Tunai</i></p> <p>B. Sales Journal <i>Jurnal Jualan</i></p> <p>C. General Journal <i>Jurnal Am</i></p> <p>D. Purchases Journal <i>Jurnal Belian</i></p>	

- CLO1 C1 11. "Bought goods on credit." This transaction is recorded in
"Belian barangniaga secara kredit." Urusniaga ini direkodkan di
- A. Sales Journal
Jurnal Jualan
 - B. General Journal
Jurnal Am
 - C. Purchases Journal
Jurnal Belian
 - D. Purchases Returns Journal
Jurnal Pulangan Belian
- CLO1 C1 12. "Purchased office table by cheque". What is the effect of the transaction on the accounting equation?
"Pembelian meja pejabat dengan cek". Apakah kesan urusniaga tersebut ke atas persamaan perakaunan?
- A. Furniture increase, Bank increase
Perabot bertambah, Bank bertambah
 - B. Furniture decrease, Bank decrease
Perabot berkurang, Bank berkurang
 - C. Furniture increase, Bank decrease
Perabot bertambah, Bank berkurang
 - D. Furniture decrease, Bank increase
Perabot berkurang, Bank bertambah
- CLO1 C1 13. Which of the following is NOT an asset ?
Antara berikut yang manakah BUKAN aset ?
- A. Furniture
Perabot
 - B. Debtor
Penghutang
 - C. Goodwill
Muhibah
 - D. Mortgage
Gadai janji

- CLO1 C1 14. Sufi bought furniture amounting to RM 880 on credit from ZEE Trading for her business use.
What is the ledger entry for the above transaction?

Sufi membeli perabot bernilai RM 880 secara kredit daripada ZEE Trading untuk kegunaan perniagaan.

Apakah catatan lejar bagi urusniaga di atas?

- A. Debit: purchase account
Debit: akaun belian Credit: ZEE Trading
Kredit: ZEE Trading
- B. Debit: ZEE Trading
Debit: ZEE Trading Credit: purchase account
Kredit: akaun belian
- C. Debit: furniture account
Debit: akaun perabot Credit: ZEE Trading
Kredit: ZEE Trading
- D. Debit: : ZEE Trading
Debit: ZEE Trading Credit: furniture account
Kredit: akaun perabot

- CLO1 C1 15. Which of the following account has a debit balance?
Yang manakah antara berikut merupakan akaun yang berbaki debit?

- A. Sales account
Akaun jualan
- B. Drawings account
Akaun ambilan
- C. Bank account
Akaun bank
- D. Capital account
Akaun modal

- CLO1 C1 16. Which of the following is revenue account?

Yang manakah antara berikut merupakan akaun hasil?

- A. Salary account
Akaun gaji
- B. Machinery account
Akaun mesin
- C. Discount received account
Akaun diskau diterima
- D. Trade receivables account
Akaun penghutang niaga

- CLO1 C1 17. Which of the following shows the accounting equation?

Manakah antara berikut merupakan persamaan perakaunan?

- A. Liabilities = Assets + Owner Equity
Liabiliti = Aset + Ekuiti Pemilik
- B. Owner Equity = Liability - Assets
Ekuiti Pemilik = Liabiliti - Aset
- C. Assets = Liability + Owner Equity
Asset = Liabiliti + Ekuiti Pemilik
- D. Assets = Non Current Liabilities – Current Liabilities
Aset = Liabiliti Bukan Semasa – Liabiliti Semasa

- CLO1 C1 18. A trial balance is prepared in order to _____

Imbangan Duga disediakan adalah untuk _____

- A. Evaluate the performance of the business
Menilai pencapaian perniagaan
- B. Represent summary of all individual account in special ledger
Mempersenbahkan ringkasan akaun individu dalam lejar khas
- C. Assist planning and make decision making
Membantu perancangan dan membuat keputusan
- D. Verify the accuracy of double entries
Menentukan ketepatan imbangan duga

CLO1
C1

19. Which balance of accounts are recorded at debit side in trial balance?

- Baki akaun-akaun yang mana perlu direkod sebelah debit dalam imbalan duga?
- A. Asset and Expenses
Aset dan belanja
 - B. Capital and asset
Modal dan asset
 - C. Capital,liabilities and revenues
Modal, liabiliti dan hasil
 - D. Hasil dan Belanja
Hasil dan Belanja

CLO1
C1

20 In which part of balance sheet accrued revenue is recorded?

Di bahagian manakah hasil terakru direkodkan di dalam kunci kira-kira?

- A. Non-current assets
Aset bukan semasa
- B. Current assets
Aset semasa
- C. Non-current liabilities
Liabiliti bukan semasa
- D. Current liabilities
Liabiliti semasa

	SULIT	DPA1013: FUNDAMENTALS OF ACCOUNTING
CLO1 C1	<p>21. In which part of balance sheet accrued salary is recorded?</p> <p><i>Di bahagian manakah gaji terakru direkodkan di dalam kunci kira-kira?</i></p> <p>A. Non-current assets <i>Aset bukan semasa</i></p> <p>B. Current assets <i>Aset semasa</i></p> <p>C. Non-current liabilities <i>Liabiliti bukan semasa</i></p> <p>D. Current liabilities <i>Liabiliti semasa</i></p>	
CLO1 C1	<p>22. Double entry to record bad debt written off is _____.</p> <p><i>Catatan bergu untuk hutang lapuk yang dihapuskan ialah _____.</i></p> <p>A. Debit: debtors account Credit: bad debt account <i>Debit: akaun penghutang Kredit: akaun hutang lapuk</i></p> <p>B. Debit: bad debt account Credit: debtors account <i>Debit: akaun hutang lapuk Kredit: akaun penghutang</i></p> <p>C. Debit: debtors account Credit: profit and loss account <i>Debit: akaun penghutang Kredit: akaun untung rugi</i></p> <p>D. Debit: profit and loss account Credit: debtors account <i>Debit: akaun untung rugi Kredit: akaun penghutang</i></p>	

CLO1
C1

23. All of the following are examples of prepaid expenses EXCEPT:

Semua berikut adalah contoh belanja-belanja terdahulu KECUALI :

- A. prepaid commission
komisen dibayar terdahulu
- B. prepaid insurance.
Insuran terdahulu
- C. prepaid rent received
Sewa diterima terdahulu
- D. prepaid salary
Gaji terdahulu

CLO1
C1

24. Under which depreciation method the amount of depreciation expenses remains same throughout the useful life of a fixed asset?

Cara susut nilai yang manakah menunjukkan belanja susut nilai disusutnilaikan sama sepanjang tempoh hayat aset bukan semasa tersebut?

- A. Straight line method
kaedah garis lurus
- B. Reducing balance method
kaedah baki berkurangan
- C. Number of units produced method
kaedah bilangan unit dikeluarkan
- D. Machine hours method
kaedah jam mesin

CLO1
C1

25. The combination of a Trading Account and a Profit and Loss Account in financial statement format is known as _____

Kombinasi di antara Akaun Perdagangan dan Akaun Untung dan Rugi di dalam format penyata kewangan di kenali sebagai _____

- A Statement of Comprehensive Income
Penyata Pendapatan Komprehensif
- B Statement of Financial Position
Penyata Kedudukan Kewangan
- C Statement of Owner's Equity
Penyata Ekuiti Pemilik
- D Cash Flow Statement
Penyata Aliran Tunai

SECTION B : 75 MARKS
BAHAGIAN B : 75 MARKAH

INSTRUCTIONS:

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

ARAHAN:

Bahagian ini mengandungi **TIGA (3)** soalan berstruktur. Jawab semua soalan.

QUESTION 1

The following are the list of balances of Delima Trading (selling various types of clothes) as at 01 July 2013.

Cash at bank	RM28,000
Land and building	300,000
Receivable Account - Melati Enterprise	15,000
Payable Account - Merah Trading	40,000
Capital	?

During the month of July, the following transactions took place:

Jul 8	Received cash from Melati Enterprise RM3,000. Cash discount RM150
18	Owner brought in vehicle costing RM25,000 as additional capital
20	Bought clothes RM8,500 on credit from Merah Trading
22	Sold clothes RM7,000 (Gross) on credit to Melati Enterprise less trade discount 10%
23	Owner withdrew cash RM1,000 from business bank account for personal use
24	Owner took clothes RM400 for business advertising purposes
25	Owner took clothes RM200 for her daughter's birthday present
30	Paid administrative expenses RM700 by business cash
31	Withdrew business cash at bank RM1,200 for office use

You are required to:

- CLO2
C2
- a) Record the above transactions in the appropriate accounts (without balancing off all accounts)

[25 marks]

SOALAN 1

Berikut adalah senarai baki-baki akaun perniagaan Delima Trading (menjual pelbagai jenis pakaian) seperti pada 01 Julai 2013

Tunai di bank	RM28,000
Tanah dan bangunan	300,000
Akaun penghutang – Melati Enterprise	15,000
Akaun Pembiutang – Merah Trading	40,000
Modal	?

Sepanjang bulan Julai, urusniaga-urusniaga berikut telah berlaku:

Jul 8	Terima tunai daripada Melati Enterprise RM3,000. Diskaun tunai RM150
18	Pemilik membawa masuk kenderaan dengan kos RM25,000 sebagai tambahan modal
20	Beli barang niaga RM8,500 secara kredit daripada Merah Trading
22	Jual barang niaga RM7,000 (Kasar) secara kredit kepada Melati Enterprise. Kurang diskaun niaga 10%
23	Pemilik mengambil tunai RM1,000 daripada akaun bank perniagaan untuk kegunaan peribadi
24	Pemilik mengambil pakaian RM400 untuk tujuan pengiklanan perniagaan
25	Pemilik mengambil pakaian RM200 untuk hadiah hari lahir anak perempuannya
30	Bayar belanja pentadbiran RM700 menggunakan tunai perniagaan
31	Keluarkan tunai daripada bank perniagaan RM1,200 untuk kegunaan pejabat

Anda dikehendaki :

- CLO2
C2 a) Merekod semua urusniaga di atas ke akaun-akaun yang bersesuaian (semua akaun tidak perlu diimbangkan)

[25 markah]

QUESTION 2

- CLO2
C1 The following balances are extracted from the books of Syah Razziq Enterprise. You are required to prepare the Trial Balance of Syah Razziq Enterprise as at 31 December 2013.

Particulars	RM
Building	85,000
Vehicles	52,000
Furniture	8,500
Office equipment	9,200
Cash	5,000
Bank	72,500
Fixed deposit	32,000
Debentures	50,000
Wages	2,500
Rental received	5,000
Salaries	6,000
General expenses	1,200
Water and electricity	2,000
Insurance paid	2,800
Commission received	3,000
Drawings	4,500
Travelling expenses	800
Account receivable	56,000
Account payable	38,000
Interest revenue	1,900
Interest paid	4,100
Sales	95,500
Purchases	56,000
Capital	80,000
Loan from Bank Islam	150,000

[25 marks]

CLO2
C1**SOALAN 2**

Berikut merupakan baki-baki di dalam petikan buku Syah Razziq Enterprise. Anda dikehendaki menyediakan Imbalan Duga bagi Syah Razziq Enterprise pada 31 Disember 2013.

Butiran	RM
<i>Bangunan</i>	<i>85,000</i>
<i>Kenderaan</i>	<i>52,000</i>
<i>Perabot</i>	<i>8,500</i>
<i>Peralatan pejabat</i>	<i>9,200</i>
<i>Tunai</i>	<i>5,000</i>
<i>Bank</i>	<i>72,500</i>
<i>Deposit tetap</i>	<i>32,000</i>
<i>Debenture</i>	<i>50,000</i>
<i>Upah</i>	<i>2,500</i>
<i>Sewa diterima</i>	<i>5,000</i>
<i>Gaji</i>	<i>6,000</i>
<i>Belanja umum</i>	<i>1,200</i>
<i>Air dan elektrik</i>	<i>2,000</i>
<i>Insuran dibayar</i>	<i>2,800</i>
<i>Komisyen diterima</i>	<i>3,000</i>
<i>Ambilan</i>	<i>4,500</i>
<i>Belanja pengangkutan</i>	<i>800</i>
<i>Akaun belum terima</i>	<i>56,000</i>
<i>Akaun belum bayar</i>	<i>38,000</i>
<i>Hasil faedah</i>	<i>1,900</i>
<i>Faedah dibayar</i>	<i>4,100</i>
<i>Jualan</i>	<i>95,500</i>
<i>Belian</i>	<i>56,000</i>
<i>Modal</i>	<i>80,000</i>
<i>Pinjaman dari Bank Islam</i>	<i>150,000</i>

[25 markah]

QUESTION 3

Amani is the owner of Iman Pharmacy Enterprise, with accounting year ends on 31 December 2013. As an accountant clerk, you are asked to make all necessary adjustments to complete her financial statements. The following is the Trial Balance of Iman Pharmacy Enterprise as at 31 December 2013.

Iman Pharmacy Enterprise
Trial balance as at 31 December 2013

	RM	RM
Stock ,1 January 2013	10,343	
Opening capital		242,324
Land	152,500	
Fixtures & fittings (cost)	22,960	
Furniture (cost)	53,200	
Provision for depreciation		
-Fixtures & fittings		2,239
-Furniture		10,640
Investment	110,000	
Purchases & Sales	51,840	74,880
Accounts Receivable & Accounts Payable	6,320	2,022
Insurance on purchases	2,500	
Office maintenance	720	
Interest on investment		14,300
Carriage inwards	1,920	
Carriage outwards	1,400	
Utility Bills	1,280	
Commissions		11,400
Wages and salaries	7,680	
Returns	710	112

Discounts	576	948
Cash	2,000	
Bank	20,000	
Bad debts	480	
Provision for doubtful debts		400
Long term loan		95,700
Interest on loan	7,656	
Drawings	880	
	455,022	455,022

Additional information:

1. Stock valued as at 31 December 2013 was RM10,980 at market price and RM11,680 at cost price
2. Accrued utility bills RM880
3. One of debtors was declared bankrupt and the amount owed by him RM320 is to be written off
4. The provision for doubtful debt is 10% on Accounts Receivable.
5. Amani took goods RM400 for personal use. No entry has been recorded in the book.
6. Fixtures & Fittings is depreciated at 5% per annum based on reducing balance method and Furniture is depreciated at 10% per annum based on cost.

You are required to prepare:

- CLO3 C2 a) the Statement of Comprehensive Statement for the year ended 31 December 2013. [10 marks]
- CLO3 C3 b) the Statement of Financial Position as at 31 December 2013. [15 marks]

SOALAN 3

Amani adalah pemilik kepada Iman Farmasi Enterprise, berikut adalah perakaunan bagi tahun berakhir 31 Disember 2013. Sebagai kerani akaun, anda diminta membuat pelarasian bagi men lengkapkan laporan kewangan syarikat. Berikut adalah Imbangan Duga bagi Iman farmasi Enterprise pada 31 Disember 2013.

Iman Pharmacy Enterprise***Imbangan Duga pada 31 Disember 2013***

	RM	RM
<i>Stokk , 1 January 2013</i>	<i>10,400</i>	
<i>Modal</i>		<i>242,324</i>
<i>Tanah</i>	<i>152,500</i>	
<i>Lengkapan & Lekapan</i>	<i>22,960</i>	
<i>Perabot</i>	<i>53,200</i>	
<i>Peruntukan Susutnilai -Lengkapan & Lekapan</i>		<i>2,296</i>
<i>-Perabot</i>		<i>10,640</i>
<i>Pelaburan</i>	<i>110,000</i>	
<i>Belian & Jualan</i>	<i>51,840</i>	<i>74,880</i>
<i>Akaun Penerimaan & Akaun Pembayaran</i>	<i>6,320</i>	<i>2,022</i>
<i>Insurans atas belian</i>	<i>2,500</i>	
<i>Penyelenggaraan ofis</i>	<i>720</i>	
<i>Faedah atas pelaburan</i>		<i>14,300</i>
<i>Angkutan masuk</i>	<i>1,920</i>	
<i>Angkutan keluar</i>	<i>1,400</i>	
<i>Kadar bayaran</i>	<i>1,280</i>	
<i>Komisen</i>		<i>11,400</i>
<i>Upah dan gaji</i>	<i>7,680</i>	
<i>Pulangan</i>	<i>710</i>	<i>112</i>
<i>Diskaun</i>	<i>576</i>	<i>948</i>
<i>Tunai</i>	<i>2,000</i>	
<i>Bank</i>	<i>20,000</i>	
<i>Hutang lapuk</i>	<i>480</i>	

<i>Peruntukkan hutang ragu</i>		400
<i>Pinjaman Jangka Panjang</i>		95,700
<i>Faedah atas pinjaman</i>	7,656	
<i>Ambilan</i>	880	
	455,022	455,022

Maklumat tambahan:

1. *Stok pada 31 Disember 2013 dinilai RM10,980 pada harga pasaran dan RM 11,680 pada harga kos.*
2. *Bil kadar bayaran terakru RM 880.*
3. *Seorang penghutang telah diishtiharkan muflis dan hutangnya sebanyak RM320 menjadi lapuk.*
4. *Peruntukkan hutang ragu adalah pada kadar 10 % keatas akaun penerimaan.*
5. *Amani mengambil barang niaga untuk kegunaan sendiri. Tiada sebarang transaksi direkodkan..*
6. *Lekapan & Lengkapan disusutnilai 5 % setahun dikenakan mengikut kaedah baki berkurangan dan Perabot disusutnilai 5% setahun ke atas harga kos.*

Anda dikehendaki menyediakan:

CLO 3
C2

- a) *Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2013*
[10 markah]

CLO 3
C3

- b) *Penyata Kedudukan Kewangan pada 31 Disember 2013*
[15 markah]

SOALAN TAMAT