SULIT

POLITEKNIK MALAYSIA

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 02 NOVEMBER 2018
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LAPAN (8)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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) State and explain briefly **TWO (2)** internal users and **THREE (3)** external users of accounting information.

Nyatakan dan terangkan secara ringkas ***DUA (2)*** *pengguna dalaman dan* ***TIGA (3)*** *pengguna luaran maklumat perakaunan.*

[10 marks]

[10 markah]

(ii) List **FIVE (5)** steps in the accounting process according to the accounting definition.

Senaraikan ***LIMA (5)*** *langkah proses perakaunan mengikut definisi perakaunan.*

[5 marks]

[5 markah]

CLO1
C1

(b) (i) State **FIVE (5)** accounting concepts.

Nyatakan ***LIMA (5)*** *konsep perakaunan.*

[5 marks]

[5 markah]

(ii) Sole proprietorship and partnership are two different types of business organization. State and explain briefly **TWO (2)** differences between sole proprietorship and partnership.

Milikan tunggal dan perkongsian adalah dua jenis organisasi perniagaan yang berbeza. Nyatakan dan terangkan secara ringkas ***DUA (2)*** *perbezaan antara milikan tunggal dan perkongsian.*

[5 marks]

[5 markah]

QUESTION 2

SOALAN 2

CLO3
C3

(a) Justify the double entry for the transactions below.

Kenalpasti catatan beregu bagi transaksi-transaksi di bawah.

Transaction *Transaksi*	Account to be debited *Akaun didebitkan*	Account to be credited *Akaun dikreditkan*
1. Credit purchase of goods from Danny. *Belian barang secara kredit daripada Danny.*		
2. Pay shop rental by cheque. *Membayar sewa kedai menggunakan cek.*		
3. Received cash for goods sold. *Menerima tunai untuk jualan barang.*		
4. Business owner took goods for personal use. *Pemilik perniagaan mengambil barang niaga untuk kegunaan peribadi.*		
5. Return defect goods to a creditor, Ms. Lin. *Pulangan barang rosak kepada pemiutang Ms Lin.*		

[10 marks]

[10 markah]

CLO3
C3

(b) The trial balance shown below is incorrect. You are required to correct the error and prepare the Trial Balance of Cemerlang Trading as at 31st December 2017.
Imbangan duga di bawah mempunyai beberapa kesalahan. Anda dikehendaki untuk membetulkan kesalahan tersebut dan sediakan Imbangan Duga bagi Cemerlang Trading pada 31 Disember 2017.

Cemerlang Trading
Trial Balance as at 31st Disember 2017
Imbangan Duga pada 31 Disember 2017

Particulars / *Butiran*	Debit (RM)	Credit (RM)
Purchase / *Belian*	99,800	
Sales / *Jualan*	157,600	
Return outwards / *Pulangan keluar*		1,900
Drawings / *Ambilan*		3,500
Stationery / *Alat tulis*	880	
Electricity / *Elektrik*		660
Advertising / *Pengiklanan*	1,700	
Return inwards / *Pulangan masuk*		2,780
Commission paid / *Komisen dibayar*	1,500	
Commission received / *Komisen diterima*	2,463	
Furniture / *Perabot*	5,500	
Machinery / *Mesin*		7,000
Cash / *Tunai*		2,000
Bank / *Bank*	117,901	
Fixed deposit / *Deposit tetap*	50,495	
Discount allowed / *Diskaun diberi*	400	
Machinery maintenance / *Penyelenggaraan mesin*		750
Creditor / *Pemiutang*		12,763
Discount received / *Diskaun diterima*	500	
Debtor / *Penghutang*	9,860	
Interest received / *Faedah diterima*		3,000
Loan / *Pinjaman*		50,000
Capital / *Modal*		77,000
Rent received / *Sewa diterima*	1,600	
Interest paid / *Faedah dibayar*		2,100
	450,199	163,453

[15 marks]
[15 markah]

QUESTION 3

SOALAN 3

The following represents the Trial Balance extracted from the books of Myra Trading at the closing of business on 31st December 2017.

Berikut adalah Imbangan Duga dari buku Myra Trading yang ditutup pada 31 Disember 2017.

MYRA TRADING

Trial Balance as at 31st December 2017

Imbangan Duga Pada 31st Disember 2017

	Debit(RM)	Credit(RM)
Capital 1 January 2017/ *Modal 1 januari 2017*		88,000
Opening Inventory / *Stok Awal*	6,230	
Purchases / *Belian*	25,980	
Sales /*Jualan*		41,230
Return inwards / *Pulangan Masuk*	579	
Return outwards / *Pulangan Keluar*		312
Account Receivable / *Penghutang*	28,465	
Account payable / *Pemiutang*		19,923
Postage expenses/*Belanja pos*	912	
Advertising expenses /*Belanja cukai*	1347	
Commission paid / *Komisen dibayar*	689	
Discount allowed / *Diskaun diberi*	731	
Discount received / *Diskaun diterima*		856
Insurance / *Insurans*	1,660	
Land and building / *Tanah dan bangunan*	59,500	
Investment / *Pelaburan*	20,000	
Office expenses / *Belanja pejabat*	980	
Interest on investment *Faedah atas pelaburan*		600
Wages / *Upah*	340	
Fixtures and fittings / *Lekapan dan lengkapan*	2,305	
Freight inwards / *Angkutan masuk*	765	
Freight outwards / *Angkutan keluar*	1,059	
Rent Paid / *Bayaran sewa*	3,750	
Rent Revenue / *Hasil Sewa*		500
General expenses/ *belanja am*	570	
Cash / *Tunai*	845	
Bank / *Bank*		7,096

Drawings / *Ambilan*	910	
Salaries / *Gaji*	10,200	
Stationery expenses / *Belaja alatulis*	700	
Loan / *Pinjaman*		10,000
	168,517	**168,517**

The closing Inventory on 31st December 2017 was valued at RM9,258.

Stok akhir pada 31 Disember 2017 bernilai RM9,258.

You are required to prepare:

Anda dikehendaki menyediakan:

CLO3
C3

a) Statement of Comprehensive Income for the year ended 31st December 2017.

Penyata Pendapatan Komprehensif bagi tahun 31 Disember 2017.

[15 marks]

[15 markah]

CLO3
C3

b) Statement of Financial Position as at 31st December 2017.

Penyata Kedudukan Kewangan bagi tahun 31 Disember 2017.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

CLO2 C2

a) Based on the following information given, interpret each of the ratios.
Berdasarkan kepada maklumat yang diberi, tafsirkan setiap nisbah.

i)	Current ratio / *Nisbah semasa*	2:1
ii)	Inventory turnover/ *Pusing ganti stok/inventori*	5 times
iii)	Gross Profit Margin/ *Margin untung kasar*	35%
iv)	Net profit margin/ *Margin Untung Bersih*	20%
v)	Average collection period/*Tempoh purata kutipan*	10 days

[10 marks]
[10 markah]

CLO2 C2

b) The following is information taken from the books of Marjuna Jaya Enterprise.
Berikut adalah maklumat yang diperolehi daripada buku-buku Marjuna Jaya Enterprise.

Satement of Comprehensive Income for the year ended 30th September 2017

Penyata Pendapatan Komprehensif bagi tahun berakhir 30 September 2017

Sales/ *Jualan*	129,500
Less: Cost Of Goods Sold / *Tolak: Kos Barang Di Jualan*	77,0[illegible]
Expenses/ *Perbelanjaan*	36,150
Net Profit/ *Untung Bersih*	16,350

Statement of Financial Position as at 30th September 2017

Penyata Kedudukan Kewangan pada 30 September 2017

Cash / *Tunai*	5,750
Debtors / *Penghutang*	73,750
Inventories / *Stok*	24,500
Equipment / *Peralatan*	88,500
Total Assets / *Jumlah Aset*	**192,500**
Owner's Equity/ *Ekuiti Pemilik*	90,500

Creditors / *Pemiutang*	40,750
Other current liabilities/ *Liabiliti Semasa Lain*	11,250
Loan / *Pinjaman*	50,000
Total Equity and Liability/ Jumlah Ekuiti dan Liabiliti	**192,500**

From the above information, calculate the following:
Daripada maklumat di atas, kira yang berikut:

i. Current Ratio / *Nisbah Semasa*
ii. Acid-test ratio / *Nisbah ujian asid*
iii. Debtors turnover ratio / *Nisbah pusing ganti penghutang*
iv. Gross profit margin / *Margin keuntungan kasar*
v. Net profit margin / *Margin keuntungan bersih*

[15 marks]
[15 markah]

SOALAN TAMAT