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SULIT

POLITEKNIK MALAYSIA

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI DISEMBER 2017

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 01 APRIL 2018
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** 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) Describe briefly the purpose of accounting information to the accounting users below:

Terangkan secara ringkas tujuan maklumat perakaunan kepada pengguna perakaunan berikut:.

1. Bank/*Bank*
2. Government/*Kerajaan*
3. Investor/*Pelabur*
4. Financial Department/*Unit Kewangan*
5. Business Owner/*Pemilik Perniagaan*

[10 marks]
[*10 markah*]

(ii) List **THREE (3)** Accounting Principles and **TWO (2)** Accounting Assumptions.

*Senaraikan **TIGA (3)** Prinsip Perakaunan dan **DUA (2)** Andaian Perakaunan.*

[5 marks]
[*5 markah*]

CLO1
C1

(b) (i) List **FIVE (5)** roles of an accountant.

*Senaraikan **LIMA (5)** peranan akauntan.*

[5 marks]
[*5 markah*]

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

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

[5 marks]
[*5 markah*]

QUESTION 2

SOALAN 2

CLO3
C1

(a) Identify which accounts are to be credited and which are to be debited in the following table (refer to the example).

Kenalpasti akaun yang perlu dikreditkan dan yang perlu didebitkan di dalam jadual berikut (rujuk contoh yang diberikan).

[10 marks]
[*10 markah*]

Transaction *Transaksi*	Account to be debited *Akaun didebitkan*	Account to be credited *Akaun dikreditkan*
Example/*Contoh:* Paid electricity by cheque. *Membayar belanja elektrik dengan cek.*	Electricity expense. *Belanja elektrik*	Bank. *Bank.*

Transaction *Transaksi*	Account to be debited *Akaun didebitkan*	Account to be credited *Akaun dikreditkan*
1. Brought in cash into business. *Membawa masuk tunai ke dalam akaun perniagaan.*		
2. Received a cheque from cash sales. *Menerima cek daripada jualan tunai.*		
3. Received interest by cash. *Menerima faedah secara tunai.*		
4. Paid for advertising by cash.		

Membayar belanja pengiklanan secara tunai.		
5. Bought a computer by credit from Zigzag Enterprise. *Membeli komputer secara kredit daripada Zigzag Enterprise.*		
6. Sold goods by cash. *Menjual barangniaga secara tunai.*		
7. A debtor, Reya paid her debts by cheque. *Seorang penghutang, Reya membayar hutangnya dengan cek.*		
8. Sold goods on credit to Dawn. *Menjual barangniaga secara kredit kepada Dawn.*		
9. Received a cheque from cash sales. *Menerima cek daripada jualan tunai.*		
10. Received defected goods from a debtor, Dawn. *Menerima barang yang rosak daripada penghutang Dawn.*		

CLO3
C3

(b) The following information is obtained from the book of Jelita Trading.
Prepare a trial balance as at 31 December 2016.

Maklumat berikut telah diperolehi daripada buku Jelita Trading. Sediakan Imbangan Duga pada 31 Disember 2016.

[15 marks]
[15 markah]

Particulars/*Butiran*	**RM**
Travelling expenses/*Belanja perjalanan*	2,500
Sales/*Jualan*	90,300
Purchases/*Belian*	75,000
Premises/*Premis*	42,000
Office equipment/*Peralatan pejabat*	6,000
Salaries/*Gaji*	5,200
Advertising/*Pengiklanan*	1,750
Office insurance/*Insuran pejabat*	2,450
Commission paid/*Komisen dibayar*	1,500
Commission received/*Komisen diterima*	14,000
Furniture/*Perabot*	5,000
Machinery/*Mesin*	25,000
Cash/*Tunai*	630
Bank/*Bank*	3,500
Fixed deposit/*Deposit tetap*	10,000
Investment/*Pelaburan*	12,000
Machinery maintenance/*Penyelenggaraan mesin*	1,200
Creditor/*Pemiutang*	11,000
Drawings/*Ambilan*	1,800
Debtor/*Penghutang*	8,500
Interest received/*Faedah diterima*	5,800
Loan/*Pinjaman*	20,000
Capital/*Modal*	50,000
Rent received/*Sewa diterima*	14,800
Interest paid/*Faedah dibayar*	1,870

QUESTION 3

SOALAN 3

The following is a trial balance of Global Trekker Sdn. Bhd. for the year ended on 31 December 2016.

Berikut adalah Imbangan Duga Global Trekker Sdn. Bhd. pada 31 Disember 2016.

GLOBAL TREKKER SDN. BHD.

Trial Balance as at 31 December 2016

Imbangan Duga Pada 31 Disember 2016

DETAILS / *KETERANGAN*	DEBIT (RM)	CREDIT (RM)
Capital/*Modal*		25,000
Drawings/*Ambilan*	1,400	
Premises/*Bangunan*	16,640	
Fittings/*Kelengkapan*	440	
Bank/*Bank*	420	
Cash/*Tunai*	5,055	
Debtors/*Penghutang*	1,320	
Creditors/*Pemiutang*		1,250
Inventory 1 January/*Inventori 1 Januari*	1,080	
Wages/*Upah*	2,220	
Salaries/*Gaji*	1,780	
Purchases/*Belian*	3,430	
Purchase return/*Pulangan belian*		70
Sales/*Jualan*		7,860
Sales return/*Pulangan jualan*	120	
Rates/*Kadar bayaran*	250	
Stationaries/*Alat tulis*	180	
Electricity /*Elektrik*	110	
Carriage inwards/*Angkutan masuk*	80	
Carriage outwards/*Angkutan keluar*	50	
Rents received/*Sewa diterima*		480
General expenses/*Belanja am*	85	
	34,660	34,660

Closing inventory / *Inventori akhir* *RM2,000.*

You are required to:

Anda dikehendaki:

CLO3
C1

(a) Both carriage inwards and carriage outwards are expenses in nature. What is the difference between both expenses?

Kedua-dua angkutan masuk dan angkutan keluar adalah belanja. Apakah perbezaan antara kedua-dua belanja tersebut?

[2 marks]
[*2 markah*]

CLO3
C2

(b) Prepare Statement of Comprehensive Income for that year.

Sediakan Penyata Pendapatan Komprehensif bagi tahun tersebut.

[13 marks]
[*13 markah*]

CLO3
C3

(c) Prepare Statement of Financial Position for that year.

Sediakan Penyata Kedudukan Kewangan bagi tahun tersebut.

[10 marks]
[*10 markah*]

QUESTION 4

SOALAN 4

CLO2
C1

(a) There are three types of ratios commonly used in business, which are Liquidity, Efficiency and Profitability ratios. List down **TWO (2)** ratios for Liquidity and **THREE (3)** ratios for Efficiency.

*Terdapat tiga jenis nisbah yang biasa digunakan dalam perniagaan, iaitu Nisbah Kecairan, Kecekapan dan Keuntungan. Senaraikan **DUA (2)** Nisbah Kecairan dan **TIGA (3)** Nisbah Kecekapan.*

[5 marks]
[*5 markah*]

CLO2
C2

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

i. Gross profit margin/*Margin untung kasar*	20%
ii. Return on assets ratios/*Pulangan ke atas aset*	10%
iii. Average collection period/*Tempoh purata kutipan*	27 days
iv. Stock/Inventory turnover ratios/*Pusing ganti stok/inventori*	2 times
v. Current ratios/*Nisbah semasa*	4:1

[10 marks]
[*10 markah*]

CLO2
C2

(c) The following financial statements was taken from Maju Jaya Sdn. Bhd:
Penyata Kewangan berikut diperolehi dari Maju Jaya Sdn. Bhd.

Statement of Comprehensive Income for the year ended 31 December 2016
Penyata Pendapatan bagi Tahun Berakhir 31 Disember 2016

	RM
Sales/Jualan	180,000
Less/*Tolak:*	
Cost of Goods Sold/*Kos Barang Dijual*	(117,000)
Gross profit/*Untung kasar*	63,000
Expenses/*Belanja*	(51,000)
Net profit/*Untung bersih*	**12,000**

Statement of Financial Position as at 31 December 2016
Penyata Kedudukan Kewangan pada 31 Disember 2016

	RM	**RM**
Non-current Assets/*Aset bukan Semasa*		95,000
Current Assets/*Aset Semasa*		
Inventory/*Inventori*	88,000	
Debtors/*Penghutang*	91,000	
Bank/*Bank*	69,000	248,000
		343,000
Owner's Equity/*Ekuiti Pemilik*		
Capital/*Modal*		110,000
(+) Net Profit/*Untung Bersih*		12,000
(-) Drawings/*Ambilan*		(16,000)
		106,000
Non-current Liabilities/ *Liabiliti bukan Semasa*		27,000
Current Liabilities/ *Liabiliti Semasa*		210,000
		343,000

Based on the information given, you are required to calculate the following ratios:
Berdasarkan kepada maklumat yang diberi, anda dikehendaki mengira nisbah berikut:

i. Quick ratio/*Nisbah cepat*
ii. Debtors turnover ratio/*Pusing ganti penghutang*
iii. Average collection period/*Tempoh purata kutipan*
iv. Gross profit margin/*Margin untung kasar*
v. Return on assets ratio/*Pulangan ke atas aset*

[10 marks]
[*10 markah*]

SOALAN TAMAT