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SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPK5013 : BUSINESS ACCOUNTING

TARIKH : 28 OKTOBER 2017

MASA : 11.15 PAGI - 1.15 PETANG (2 JAM)

Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALANINI 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 **FIVE (5)** steps involved in accounting process.

*Nyatakan **LIMA (5)** langkah yang terlibat dalam proses perakaunan.*

[5 marks]

[5 markah]

- ii) Briefly describe **FIVE (5)** accounting assumptions.

*Terangkan secara ringkas **LIMA (5)** andaian perakaunan.*

[10 marks]

[10 markah]

CLO1

C1

- b) Explain **FIVE (5)** internal users of financial statements of a business.

*Jelaskan **LIMA (5)** pengguna dalaman bagi penyata kewangan dalam sebuah perniagaan.*

[10 marks]

[10 markah]

QUESTION 2

SOALAN 2

CLO3
C1

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

Nyatakan catatan bergu bagi transaksi-transaksi di bawah.

Transactions/ Transaksi	Debit (debit)	Credit (Kredit)
1. Pay electricity bills by cheque. <i>Bayar bil-bil elektrik menggunakan cek.</i>		
2. Buy goods on credit from Mr. Latif. <i>Belian barang secara kredit daripada Encik Latif.</i>		
3. Purchase motor van on credit from Fatimah Motor Sdn. Bhd. <i>Pembelian van secara kredit daripada Fatimah Motor Sdn. Bhd.</i>		
4. Sell goods on credit to Zulaika. <i>Jual barang secara kredit kepada Zulaika.</i>		
5. Return goods previously sold to Zulaika. <i>Pulangkan barang yang telah dibeli kepada Zulaika.</i>		

[10 marks]

[10 markah]

CLO3
C3

(b) The following information is obtained from the book of Zamrud Sdn. Bhd.

Prepare a trial balance as at 31 December 2016.

*Maklumat berikut telah diperolehi daripada buku Zamrud Sdn. Bhd.**Sediakan Imbangan Duga pada 31 Disember 2016.*

Particulars Butiran	RM
Capital /Modal	41,800
Sales /Jualan	135,464
Creditors /Pembiutang	9,600
Rent received /Sewa diterima	2,600
Fixture and fittings /Lekapan dan lengkapan	16,400
Purchase /Belian	82,000
Beginning inventory /Inventori awal	16,000
Carriage outwards /Angkutan keluar	1,818
Wages and salaries /Gaji dan upah	24,500
Vehicles /Kenderaan	28,160
Return outwards /Pulangan keluar	470
Return inwards / Pulangan masuk	420
Fixed deposits /Deposit tetap	20,250
Dividend received /Dividen diterima	350
Bad debts /Hutang lapuk	620
Bank overdraft /Overdraf bank	7,970
Cash in hand /Tunai ditangan	3,000
Interest on loan /Faedah atas pinjaman	1,160
Carriage inwards /Angkutan masuk	2,640
Vehicles expenses /Perbelanjaan kenderaan	3,170
Rates and taxes /Kadar dan cukai	516
Printing and stationary /Percetakan dan alat tulis	970
Debtors /Penghutang	10,300
Loan /Pinjaman	18,870
Investment /Pelaburan	5,200

[15 marks]

[15 markah]

QUESTION 3***SOALAN 3***

CLO3

C1

- a) State **TWO (2)** examples of Current Assets.

*Nyatakan **DUA (2)** contoh Aset Semasa.*

[2 marks]

[2 markah]

The following is a Trial Balance of Dermaga Sdn. Bhd on 31 December 2016.

Berikut adalah Imbalan Duga Dermaga Sdn. Bhd. pada 31 Disember 2016.

Details/keterangan	DEBIT (RM)	CREDIT (RM)
Sales / Jualan		280,000
Inventory 1 January / Inventori 1 Januari	6,340	
Purchase / Belian	184,200	
Return outwards / Pulangan keluar		614
Rent / sewa	5,940	
Return inwards / Pulangan masuk	1,100	
Advertising / pengiklanan	2,754	
Insurance / Insurans	984	
Van expenses / Belanja van	3,260	
Stationery / Alat tulis	500	
Carriage inwards / Angkutan masuk	430	
Land and building/ Tanah dan bangunan	47,000	
Debtors / penghutang	24,600	
Creditors / pembiutang		18,740
Motor vehicles / Kenderaan	8,200	
Office furniture / Peralatan pejabat	12,500	
Cash / Tunai	590	
Bank / Bank	6,230	
Drawings / Ambilan	16,840	
Capital / Modal		40,465
Loan / pinjaman		8,500

Discount received /Diskaun diterima		665
Discount allowed /Diskaun diberi	300	
Carriage Outwards / Angkutan keluar	618	
Utilities / utiliti	810	
Wages and salaries /Gaji dan upah	25,620	
Sundry Expenses / Belanja pelbagai	668	
Dividens received / Dividen diterima		500
	349,484	349,484

Closing inventory/ *Inventori akhir* RM 80,000.

CLO3
C2

- b) Prepare the Statement of Comprehensive Income for the year ended on 31 December 2016.

Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2016.

[13 marks]

[13 markah]

CLO3
C3

- c) Prepare the Statement of Financial Position as at 31 December 2016.

Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2016.

[10 marks]

[10 markah]

QUESTION 4**SOALAN 4**

CLO2

C1

- a) List **FIVE (5)** users of financial ratio.

*Senaraikan **LIMA (5)** pengguna nisbah kewangan.*

[5 marks]

[5 markah]

CLO2

C2

- b) Interpret the ratio based on the information given below.

Tafsirkan setiap nisbah di bawah berdasarkan maklumat yang diberi.

[10 marks]

[10 markah]

i. Current ratio <i>Nisbah semasa</i>	2:1
ii. Inventory turnover <i>Pusing ganti inventori</i>	15 times/ kali
iii. Gross profit margin <i>Margin keuntungan kasar</i>	35%
iv. Net profit margin <i>Margin keuntungan bersih</i>	25%
v. Average collection period <i>Purata tempoh kutipan</i>	5 days/ hari

CLO2
C2

c) The following is information taken from the books of Umar Rayyan Trading.

Berikut adalah maklumat yang diambil dari buku Perniagaan Umar Rayyan.

Statement of Comprehensive Income for the year ended on 31 December 2016

Penyata Pendapatan komprehensif bagi tahun berakhir 31 Disember 2016

	RM
Sales / Jualan	518,000
Less: Cost of good sold	(308,000)
<i>Tolak: Kos barang dijual</i>	
Expenses / Belanja	(144,600)
Net profit	65400
<i>Untung bersih</i>	

Statement of Financial Position as at 31 December 2016

Penyata Kedudukan Kewangan pada 31 Disember 2016

	RM
Cash /tunai	23,000
Debtors /Penghutang	295,000
Inventories /Inventori	98,000
Equipment /Peralatan	354,000
Total assets /Jumlah aset	770,000
Owner's Equity/Ekuiti pemilik	362,000
Creditors/Pembiutang	163,000
Other current liabilities/ <i>Liabiliti semasa lain</i>	45,000
Long term loan	200,000
<i>Pinjaman jangka panjang</i>	
	770,000

From the information above, calculate the following:

Daripada maklumat di atas, kira yang berikut:

- i. Current ratio

Nisbah semasa

- ii. Quick ratio

Nisbah cepat

- iii. Debtors turnover ratio

Nisbah pusingan penghutang

- iv. Gross profit margin

Margin untung kasar

- v. Net profit margin

Margin untung bersih

[10 marks]

[10 markah]

SOALAN TAMAT