

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI JUN 2014

PA101: FUNDAMENTALS OF ACCOUNTING

TARIKH : 03 NOVEMBER 2014
MASA : 8.30 AM - 10.30 AM (2 JAM)

Kertas ini mengandungi **SEMBILAN BELAS (19)** halaman bercetak.

Bahagian A: Objektif (20 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: 20 MARKS
BAHAGIAN A: 20 MARKAH**INSTRUCTION:**

This section consists of **TWENTY (20)** objective questions. Mark your answers in the OMR form provided.

ARAHAN:

Bahagian ini mengandungi **DUA PULUH (20)** soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO1
C2

1. Which of the following **BEST** explains the meaning of bookkeeping?

Manakah antara berikut yang paling tepat menerangkan definisi simpan kira?

- A. The process of classifying, recording and summarizing business transactions.

Proses mengklasifikasi, merekod dan merumuskan transaksi perniagaan.

- B. The process of classifying, recording and summarizing business transactions in monetary units and interpreting the business financial data in order to assist the stakeholders in decision making.

Proses mengklasifikasi, merekod dan merumuskan transaksi perniagaan dalam bentuk unit matawang dan mentafsirkan data kewangan bagi membantu pihak berkepentingan membuat keputusan.

- C. The process that involves the interpretation of information obtained from financial accounting and cost accounting to help the management of a business to make decisions, plans and control business operations.

Proses yang melibatkan pentafsiran maklumat yang diperolehi daripada perakaunan kewangan dan perakaunan kos bagi membantu pihak pengurusan membuat keputusan, perancangan dan mengawal operasi perniagaan.

- D. The process that gives an overview of the financial position of a company or business and guidelines in selecting accounting method used so that the assets and net income are not overstated.

Proses yang memberikan gambaran kedudukan kewangan syarikat atau perniagaan dan menyediakan garis panduan dalam pemilihan kaedah perakaunan yang digunakan supaya aset dan pendapatan tidak terlebih nyata.

- CLO1 2. Which of the following would not be considered as the external users of accounting data?
C1 *Manakah antara berikut tidak dipertimbangkan sebagai pengguna luar data perakaunan?*
- A. Malayan Banking Berhad
Malayan Banking Berhad
- B. Inland Revenue Board
Lembaga Hasil Dalam Negeri
- C. Current investor
Pelabur semasa
- D. Employee unions
Kesatuan sekerja
- CLO1 3. Which of the following is not the internal user of financial information?
C2 *Siapakah bukan pengguna dalaman maklumat kewangan?*
- A. Management of finance
Pengurusan kewangan
- B. Business owners
Pemilik perniagaan
- C. Management
Pengurusan
- D. Potential investors
Bakal pelabur

CLO1

C3

4. Which statements below refer to the accounting assumptions?

Manakah antara pernyataan di bawah merujuk kepada andaian perakaunan?

I. A business will continue to expand and operate in the future.

Perniagaan akan terus berkembang dan beroperasi pada masa akan datang.

II. All transaction is recorded in the country's monetary unit.

Semua urusniaga direkodkan mengikut nilai matawang negara.

III. Each transaction must be recorded based on objective evidence or verified and unbiased information.

Setiap urusniaga perlu direkodkan berdasarkan bukti yang nyata atau disahkan dan maklumat tidak mengelirukan.

IV. The same accounting method will be used from one accounting period to another accounting period.

Kaedah perakaunan yang digunakan adalah sama dari satu tempoh perakaunan ke satu tempoh perakaunan yang lain.

- A. I, II and III

I, II dan III

- B. I, II and IV

I, II dan IV

- C. II, III and IV

II, III dan IV

- D. I, II, III and IV

I, II, III dan IV

CLO1

C1

5. Items such as sales receipts, bills and invoices are examples of

Item seperti resit jualan, bil dan invois adalah contoh untuk

- A. source documents

dokumen sumber

- B. business transactions

transaksi perniagaan

- C. books of original entries

buku catatan pertama

- D. income statement

penyata pendapatan

CLO1
C2

6. Which of the following basic steps in the accounting cycle is TRUE?

Manakah antara langkah asas dalam kitaran perakaunan berikut adalah BENAR?

- A. Source Document → Transaction → Books of original entry → Ledger → Trial Balance → Adjustment → Adjusted Trial Balance → Financial Report → Financial Statement

Dokumen Sumber → Urusniaga → Buku Catatan Pertama → Lejar → Imbangan Duga → Pelarasan → Imbangan Duga Terselaras → Laporan Kewangan → Penyata Kewangan

- B. Source Document → Books of original entry → Adjustment → Adjusted Trial Balance → Financial Statement → Financial Report

Dokumen Sumber → Buku Catatan Pertama → Pelarasan → Imbangan Duga Terselaras → Penyata Kewangan → Laporan Kewangan

- C. Source Document → Ledger → Books of original entry → Trial Balance → Adjustment → Adjusted Trial Balance → Financial Statement → Financial Report

Dokumen Sumber → Lejar → Buku Catatan Pertama → Imbangan Duga Pelarasan → Imbangan Duga Terselaras → Penyata Kewangan → Laporan Kewangan

- D. Transaction → Source Document → Books of original entry → Ledger Trial Balance → Adjustment → Adjusted Trial Balance → Financial Statement Financial Report

Urusniaga → Dokumen Sumber → Buku Catatan Pertama → Lejar → Imbangan Duga → Pelarasan → Imbangan Duga Terselaras → Penyata Kewangan → Laporan Kewangan

CLO1
C1

7. Which of the following is the appropriate format for an accounting equation?

Yang manakah antara berikut merupakan format persamaan perakaunan yang betul?

- A. Assets + Liabilities = Revenues – Expenses
Aset + Liabiliti = Hasil - Belanja

- B. Assets + Liabilities = Liabilities + Expenses
Aset + Liabiliti = Liabiliti + Belanja

- C. Assets + Liabilities = Owners' Equity
Aset + Liabiliti = Ekuiti Pemilik

- D. Assets - Liabilities = Owners' Equity
Aset - Liabiliti = Ekuiti Pemilik

CLO1
C1

8. Which of the following is not an asset?

Berikut yang manakah bukan aset?

- A. Buildings
Bangunan
- B. Cash balance
Baki tunai
- C. Accounts receivable
Akaun belum terima
- D. Loan
Pinjaman

CLO1
C2

9. Which of the following is TRUE?

Yang manakah antara berikut adalah BENAR?

	Assets <i>Aset</i>	Liabilities <i>Liabiliti</i>	Capital <i>Modal</i>
A.	+RM54,200	+RM1,200	+RM53,000
B.	+RM3,000	-RM1,000	+RM2,000
C.	+RM1,500	No Changes <i>Tiada perubahan</i>	-RM1,500
D.	-RM3,000	-RM3,000	-RM3,000

CLO1
C3

10. Ramli, an owner of a cyber café paid total rental amounted RM 12,000 by cheque. How would this transaction affect Ramli's accounting equation?

Ramli, pemilik kepada sebuah kafe siber membayar sewa berjumlah RM12,000 menggunakan cek. Bagaimana urus niaga ini member kesan kepada persamaan perakaunan Ramli?

- A. Increase assets and decrease liabilities
Meningkatkan aset dan mengurangkan liabiliti
- B. Decrease assets and increase liabilities
Mengurangkan aset dan meningkatkan liabiliti
- C. Increase both assets and owner's equity
Meningkatkan aset dan ekuiti pemilik
- D. Decrease both asset and owner's equity
Mengurangkan aset dan ekuiti pemilik

CLO1
C2

11. What is the purpose of preparing a Trial Balance and its function in accounting record system?

Apakah tujuan dan fungsi penyediaan Imbangan Duga dalam sistem rekod perakaunan?

A. To evaluate the performance of the business and to evaluate financial statements.

Bagi menilai prestasi perniagaan dan penyata kewangan.

B. To plan and make decision in business and report to the management.

Bagi merancang dan membuat keputusan dalam perniagaan serta melaporkan kepada pihak pengurusan.

C. To provide the summary for the preparation of final accounts and to verify the accuracy of postings from the Book of First Entry to the ledgers.

Bagi menyediakan ringkasan dalam penyediaan akaun penamat dan mengesahkan ketepatan dalam pindahan catatan dari Buku Catatan Pertama kepada lejar.

D. To disclose transactions which have been omitted from the recording process.

Bagi mendedahkan transaksi yang tertinggal catat dalam proses perekodan.

CLO1
C2

12. Which of the following is NOT TRUE about the preparation of trial balance?

Yang manakah antara berikut TIDAK BENAR tentang penyediaan imbangan duga?

A. Trial balance is a statement based on the balances of ledger accounts at the end of an accounting period.

Imbangan duga adalah sebuah penyata yang menunjukkan baki daripada setiap akaun lejar pada akhir tempoh perakaunan.

B. All ledger accounts must be balanced and closed before a trial balance is prepared.

Semua akaun lejar perlu diimbangkan dan ditutup sebelum imbangan duga disediakan.

C. The ledger accounts are balanced by comparing the total debit amount with the total credit amount, and determining which amount is smaller.

Baki akaun lejar ditentukan dengan membandingkan jumlah amaun debit dengan jumlah amaun kredit, dan imbangannya dengan amaun yang lebih kecil.

D. The total debit balance must be equal to the total credit balance.

Jumlah baki debit mestilah sama dengan jumlah baki kredit.

CLO1

C2

13. If the cost of goods sold is RM 45,000, Net sales RM 100,000 and beginning inventory is RM20,000. What is gross profit?

Jika kos barang dijual adalah RM45,000, Jualan bersih RM100,000 dan inventori awal sebanyak RM 20,000. Berapakah untung kasar?

- A. RM35,000
- B. RM55,000
- C. RM75,000
- D. RM80,000

CLO1

C2

14. Which of the following transactions should be called as ‘Sales’?

Berikut transaksi manakah yang dikatakan sebagai ‘Jualan’?

- I Goods sold for cash
Jualan barang niaga secara tunai
- II Goods sold on credit
Jualan barang niaga secara kredit
- III Office equipment sold for cash
Jualan peralatan pejabat secara tunai
- IV Petrol for van
Minyak petrol untuk van

- A. I and III
I dan III

- B. I and II
I dan II

- C. II and III
II dan III

- D. II and IV
II dan IV

CLO1

C2

15. On 1 January 2011, Adam acquired a machinery for RM10,000. If depreciation value is provided at 10% per annum on the reducing balance basis, the depreciation charge for the year ended 31 December 2012 is:

Pada 1 Januari 2011, Adam telah memperolehi mesin pada harga RM10,000. Jika susutnilai yang dikenakan adalah 10% setahun menggunakan asas baki berkurangan, jumlah susutnilai yang dikenakan pada tahun 31 Disember 2012 adalah:

- A. RM 656
- B. RM 729
- C. RM 810
- D. RM 900

CLO1

C1

16. Which of the following is not included in Creditor Control Account?

Yang manakah antara berikut tidak termasuk dalam Akaun Kawalan Pembiutang?

- A. Payment to creditor
Bayaran kepada pembiutang
- B. Return outward
Pulangan keluar
- C. Cash purchase
Belian tunai
- D. Discount received
Diskaun diterima

CLO1

C2

17. Which of the following will not appear in the Trade Receivables Control account?

Yang manakah di antara berikut tidak akan muncul di dalam akaun kawalan belum diterima?

A. Credit Sales

Jualan kredit

B. Cash sales

Jualan tunai

C. Bad debts written off

Hutang lapuk dihapus kira

D. Amounts received from customer

Jumlah diterima daripada pelanggan

CLO1

C3

18. Chandra, a computer supplier has the following transactions recorded in its sales ledger in the year 2011:

Chandra, pembekal komputer mempunyai transaksi berikut yang direkod di dalam lejar jualan pada tahun 2011

Debtors at 1st January 2011/Penghutang pada 1 Januari 2011 RM5,000

Sales in 2011/Jualan pada 2011 RM105,000

Receipts from debtors /Penerimaan daripada penghutang RM76,000

Credit notes sent in 2011/Nota kredit dihantar pada 2011 RM2,000

What is the total balance of debtors on 31st December 2011?

Berapakah jumlah baki penghutang pada 31 Disember 2011?

A. RM26,000

B. RM32,000

C. RM108,000

D. RM174,000

- CLO1 19. The reasons for discrepancies between the cash book (bank column) balance with the bank statement balance are due to the following, **EXCEPT**

*Sebab-sebab berlakunya perbezaan antara baki buku tunai (bank) dan baki penyata bank adalah disebabkan pekara berikut **KECUALI***

- A. Cheques not presented for payment
Cek tidak dikemukakan untuk pembayaran
- B. Bank has not yet credited the account.
Pihak bank masih belum kreditkan akaun
- C. Businessman make a credit purchase
Peniaga membuat belian secara kredit
- D. Debtor pay direct to the bank.
Penghutang membayar terus melalui pihak bank

- CLO1 20. Which of the following items are being recorded in the bank statement but have not been recorded into a cash book?

Manakah antara berikut adalah item yang telah direkodkan ke dalam penyata bank tetapi belum direkodkan ke dalam buku tunai?

- I Bank charges
Caj bank
 - II Credit transfers
Pindahan kredit
 - III Uncredited cheques
Cek belum dikreditkan
 - IV Standing orders
Arahan tetap
- A. I, II and III
I, II dan III
 - B. I, II and IV
I, II dan IV
 - C. I, III and IV
I, III dan IV
 - D. II, III and IV
II, III dan IV

SECTION B: 80 MARKS
BAHAGIAN B: 80 MARKAH

INSTRUCTION:

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

ARAHAN:

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

QUESTION 1

- CLO1 (a) State **TWO (2)** types of cash discount. [2 marks]
 C1
- CLO1 (b) Complete the following accounting equation: [3 marks]
 C1
 - i. Asset = _____ + Owner's equity
 - ii. Total Assets = _____ + Current Assets
 - iii. Profit / Loss = Revenue - _____

(c) AH Enterprise business commenced on 1st December 2012 with capital of RM5,000 cash in hand and RM20,000 cash in bank. Below are the transactions occurred for AH Enterprise during the month of December 2012.

Dec 4	Bought goods on credit of RM5,000 from Mukhriz Enterprise and received 10% trade discount.
5	Sold goods on credit of RM4,500 to Erin.
6	Cash sales of RM1,500 to Azie.
18	Returned goods worth RM500 to Mukhriz Enterprise.
23	Bought office equipment on credit from Delaila Warehouse Sdn. Bhd. RM8,000.
25	Paid Mukhriz Enterprise RM1,300 by cheque.
28	Paid salary RM1,000 by cash.

You are required to:

- CLO1 (i) Record all the above transactions into ledgers and balance off the ledger account. [15 marks]
 C3
- CLO1 (ii) Extract a Trial Balance as at 31 December 2012 [10 marks]
 C3

SOALAN 1

- CLO1 (a) Nyatakan **DUA (2)** jenis diskaun tunai. [2 marks]
- C1
- CLO1 (b) Lengkapkan persamaan perakaunan berikut: [3 marks]
- C1
- $Aset = \underline{\hspace{2cm}} + Ekuiti pemilik$
 - $Ekuiti pemilik = Aset - \underline{\hspace{2cm}}$
 - $Untung / Rugi = Hasil - \underline{\hspace{2cm}}$
- (c) AH Enterprise memulakan perniagaan pada 1 Disember 2012 dengan modal sebanyak RM5,000 tunai di tangan dan RM20,000 tunai di bank. Di bawah adalah transaksi untuk AH Enterprise sepanjang bulan Disember 2012.

Dis 4	Membeli barang secara kredit daripada Mukhriz Enterprise RM5,000 dan menerima diskaun niaga 10%.
5	Jualan barang secara kredit kepada Erin RM4,500
6	Jualan tunai kepada Azie RM1,500.
18	Pulangan barang kepada Mukhriz Enterprise RM500.
23	Membeli peralatan pejabat secara kredit daripada Delaila Warehouse Sdn. Bhd. RM8,000.
25	Bayar kepada Mukhriz Enterprise RM1,300 menggunakan cek.
28	Bayaran gaji RM1,000 secara tunai.

Anda dikehendaki:

- CLO1 (i) Rekod semua transaksi ke dalam lejar dan imbangkan setiap akaun lejar. [15 markah]
- C3
- CLO1 (ii) Menyediakan Imbangan Duga pada 31 Disember 2012. [10 markah]
- C3

QUESTION 2

- CLO1 (a) List **TWO (2)** methods of calculating depreciation expenses. [2 marks]
 C1
- CLO1 (b) List **THREE (3)** examples of non-current liabilities. [3 marks]
 C1
- (c) Sahara Sahar the owner of Manja Enterprise, with accounting year ended 31 December 2012. As her accounts clerk, you are required to make all necessary adjustments to complete her financial statements. The following is the Trial Balance of Manja Enterprise as at 31 December 2012.

	Dr (RM)	Cr (RM)
Bank	20,800	
Cash	5,700	
Sales		274,800
Salaries	43,400	
Debtors	29,000	
Building	180,000	
Equipment	39,710	
Insurance	2,844	
Rent income		8,000
Accumulated depreciation at 1 st January 2012:		
Building		65,500
Equipment		12,500
Water and Electricity	26,190	
Stock as at 1 st January 2012	40,200	
Creditors		10,800
Capital		180,330
Return inwards	3,850	
Return outwards		1,930
Travelling expenses	7,900	
Carriage inwards	1,820	
Purchases	135,540	
Drawings	16,906	
	553,860	553,860

Additional information:

- i. Closing stock was valued at RM15,400.
- ii. Sahara's uncle worked as a temporary staff in the business and was paid a salary of RM500. This salary has been recorded in the drawings.
- iii. The insurance premium was paid for one year till 31 March 2013.
- iv. Travelling expenses including RM210 for petrol.
- v. Depreciation values for the fixed assets were as follows:

Building	RM3,600
Equipment	RM5,442

You are required:CLO1
C3

(i) Prepare a Statement of Comprehensive Income for the year ended 31 December 2012.

[13 marks]

CLO1
C3

(ii) Prepare a Statement of Financial Position as at 31 December 2012.

[12 marks]

SOALAN 2CLO1
C1

(a) Senaraikan DUA (2) kaedah pengiraan belanja susutnilai

[2 markah]

CLO1
C1

(b) Senaraikan TIGA (3) contoh liabiliti bukan semasa.

[3 markah]

(c) Sahara Sahar merupakan pemilik Manja Enterprise, dengan tempoh perakaunan berakhir 31 Disember 2012. Sebagai kerani akaunnya, anda dikehendaki membuat pelarasan bagi melengkapkan Penyata Kewangan perniagaannya. Berikut merupakan Imbangan Duga Manja Enterprise pada 31 Disember 2012.

	Dt (RM)	Kt (RM)
<i>Bank</i>	20,800	
<i>Tunai</i>	5,700	
<i>Jualan</i>		274,800
<i>Gaji</i>	43,400	
<i>Penghutang</i>	29,000	
<i>Bangunan</i>	180,000	
<i>Peralatan</i>	39,710	
<i>Insurans</i>	2,844	
<i>Sewa diterima</i>		8,000
<i>Peruntukan susutnilai pada 1 Januari 2012:</i>		
<i>Bangunan</i>		65,500
<i>Peralatan</i>		12,500
<i>Air dan elektrik</i>	26,190	
<i>Stok pada 1 Januari 2012</i>	40,200	
<i>Pembiutang</i>		10,800
<i>Modal</i>		180,330
<i>Pulangan masuk</i>	3,850	
<i>Pulangan keluar</i>		1,930
<i>Belanja perjalanan</i>	7,900	
<i>Angkutan masuk</i>	1,820	
<i>Jualan</i>	135,540	
<i>Ambilan</i>	16,906	
	553,860	553,860

Maklumat tambahan:

- i. Stok akhir dinilaikan sebanyak RM15,400.
- ii. Pakcik Sahara merupakan pekerja sambilan telah menerima gaji sebanyak RM500. Gaji ini telah direkodkan ke dalam ambilan.
- iii. Premium insurans yang dibayar adalah untuk tempoh satu tahun sehingga 31 Mac 2013.
- iv. Belanja perjalanan termasuk RM210 untuk petrol.
- v. Susutnilai untuk aset tetap seperti berikut:

Bangunan	RM3,600
Peralatan	RM5,442

Anda dikehendaki:CLO1
C3

- (i) Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2012.
[13 markah]
- (ii) Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2012.
[12 markah]

QUESTION 3

The following are extracts from the cash book and the bank statement of Heliza.

Cash Book

2013			RM	2013			RM
May	1	Balance b/d	3,419	May	8	Gray	462
	7	Hisham	101		15	Wahid	21
	22	Firdaus	44		28	Pak Ali	209
	31	Mariam	319		31	Balance c/d	3,437
	31	Fatimah	246				
			<u>4,129</u>				<u>4,129</u>

Bank Statement

2013			Dr	Cr	Balance
May	1	Balance b/d			3,419
	7	Cheque		101	3,520
	11	Gray	462		3,058
	20	Wahid	21		3,037
	22	Cheque		44	3,081
	31	Credit transfer: David		93	3,174
	31	Bank charges	47		3,127

You are required to:

- CLO1 C2 (a) From the cash book and the bank statement above, it can be seen that the balances differ. State **FOUR (4)** reasons. [4 marks]
- CLO1 C3 (b) Prepare adjusted Cash Book. [8 marks]
- CLO1 C3 (c) Prepare the Bank Reconciliation as at 31 May 2013. [8 marks]

SOALAN 3

Berikut diambil daripada buku tunai dan penyata bank Heliza.

Buku Tunai

2013			RM	2013			RM
May	1	Balance b/d	3,419	May	8	Gray	462
	7	Hisham	101		15	Wahid	21
	22	Firdaus	44		28	Pak Ali	209
	31	Mariam	319		31	Balance c/d	3,437
	31	Fatimah	246				
			<u>4,129</u>				<u>4,129</u>

Penyata Bank

2013			Dr	Cr	Baki
May	1	Baki b/b			3,419
	7	Cek		101	3,520
	11	Gray	462		3,058
	20	Wahid	21		3,037
	22	Cek		44	3,081
	31	Pindahan kredit: David		93	3,174
	31	Caj bank	47		3,127

Anda dikehendaki:

- | | |
|------------|--|
| CLO1
C2 | (a) Berdasarkan buku tunai dan penyata bank di atas, di dapati bakinya berbeza.
Senaraikan EMPAT (4) sebab. [4 markah] |
| CLO1
C3 | (b) Sediakan buku tunai terselaras. [8 markah] |
| CLO1
C3 | (c) Sediakan Penyata Penyesuaian Bank pada 31 Mei 2013. [8 markah] |

SOALAN TAMAT