

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA**

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI JUN 2013**

PK503: BUSINESS ACCOUNTING

**TARIKH : 23 OKTOBER 2013
TEMPOH : 2 JAM (2.30 PM - 4.30 PM)**

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

Bahagian A: Objektif (25 soalan)

Bahagian B: Struktur (5 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 25 MARKS
BAHAGIAN A : 25 MARKAH

INSTRUCTION:

This section consists of **TWENTY FIVE (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 following are basic concepts of accounting **EXCEPT**

*Berikut adalah konsep asas perakaunan **KECUALI***

- A. Accounting Principles
Prinsip-prinsip Perakaunan
- B. Accounting Assumptions
Andaian-andaian Perakaunan
- C. Accounting Standards
Standard-standard Perakaunan
- D. Accounting Constraints
Kekangan-kekangan Perakaunan

CLO1
C1

2. Which of the following is **NOT** a part of accounting definition?

*Yang manakah **BUKAN** sebahagian daripada maksud perakaunan?*

- A. Classifying
Mengelaskan
- B. Concluding
Membuat kesimpulan
- C. Summarizing
Meringkaskan
- D. Recording
Merekodkan

CLO1
C1

3. Which part of the accounting process mainly involves bookkeeping?

Proses perakaunan yang manakah yang melibatkan simpan kira?

- A. Identifying
Mengenal pasti
- B. Measurement
Mengukur
- C. Summarizing
Meringkaskan
- D. Recording
Merekodkan

CLO1
C1

4. Which one of the following is NOT considered to be key qualitative characteristics of accounting ?

Pilih satu daripada kenyataan di bawah yang BUKAN kriteria kualitatif bagi perkaunan?

- A. Timeline
Tempoh masa
- B. Comparability
Boleh dibandingkan
- C. Materiality
Material
- D. Understandability
Boleh difahami

CLO1
C1

5. Which of the following is an accounting constraint?

Yang manakah di antara berikut adalah kekangan perakaunan?

- A. Matching principle.
Prinsip pemadanan
- B. Separate business entity.
Entiti berasingan
- C. Conservation and materiality.
Konservatif dan material
- D. Neutrality.
Neutral

CLO1
C1

6. According to the going concern concept, a business is viewed as having _____ life.

Berdasarkan konsep usaha berterusan, sebuah perniagaan dikatakan mempunyai tempoh hayat yang _____ .

- A. A limited
Mempunyai had
- B. An annual
Setahun
- C. An indefinite
Tidak terhingga
- D. A very long
Sangat panjang

CLO1
C2

7. In accounting assumption, a company is not going to bankrupt and must continue to expand. The statement refers to

Dalam andaian perakaunan, sebuah syarikat diandaikan tidak akan muflis dan akan terus berkembang. Kenyataan tersebut merujuk kepada

- A. Separate Entity/ *Entiti berasingan*
- B. Going Concern/ *Berterusan*
- C. Consistency/ *Konsisten*
- D. Accounting Period / *Tempoh perakaunan*

CLO1
C1

8. The main purpose of cost accounting is

Tujuan utama perakaunan kos adalah

- A. Record financial transaction and finding out profit.
Merekodkan urusniaga perniagaan dan mencari keuntungan
- B. Present course info at frequent interval.
Menyampaikan maklumat secara berkala
- C. To analyze, ascertainment and control of cost.
Untuk menganalisis, menentukan dan mengawal kos
- D. Financial at the end of the accounting period.
Kewangan di akhir tempoh perakaunan

CLO1
C2

9. The advantage of sole proprietorship is

Kelebihan perniagaan milikan tunggal ialah

- A. Able to obtain larger capital contribution due to multiple owners
Boleh mendapatkan modal yang banyak dari banyak pemilik
- B. Able to raise large amount of capital for business expansion
Boleh memperolehi modal yang banyak untuk membesarkan perniagaan
- C. The owner retains all the rights and freedom with regard to this business
Pemilik mempunyai hak dan kebebasan sepenuhnya terhadap perniagaannya
- D. Easier to obtain credit facilities as the liabilities will be bear by more than one person
Mudah mendapatkan kemudahan kredit kerana liabiliti akan ditanggung oleh lebih daripada seorang.

CLO1
C2

10. Which of these business organizations has a separate legal entity from its owners, and the owner is not liable for the debts of the business?

Organisasi perniagaan yang manakah mempunyai satu entiti yang berasingan daripada pemiliknya, dan pemilik tidak bertanggungjawab terhadap hutang perniagaan?

- A. Sole trader
Perniagaan tunggal
- B. Public company
Syarikat awam
- C. Partnership
Perkongsian
- D. Private company
Syarikat swasta

CLO3
C1

11. What is an accounting equation?

Apakah itu persamaan perakaunan?

- A. Capital – Liabilities = Assets
Modal – Liabiliti = Aset
- B. Assets – Liabilities = Capital
Aset – Liabiliti = Modal
- C. Assets + Liabilities = Capital
Aset + Liabiliti = Modal
- D. Capital + Assets = Liabilities
Modal + Aset = Liabiliti

CLO3
C2

12. An accounting equation shows the relationship between:-

- Persamaan perakaunan menunjukkan hubungan antara:-*
- A. revenue and expenses
hasil dan belanja
 - B. profit and loss
untung dan rugi
 - C. asset, liability and owner equity
aset, liabiliti dan ekuiti pemilik
 - D. sales, purchase and drawing
jualan, belian dan ambilan

CLO3
C1

13. The following accounts have credit balance EXCEPT

Akaun berikut adalah berbaki kredit KECUALI

- A. bank overdraft
overdraf bank
- B. loan to Jaya
pinjaman kepada Jaya
- C. creditors
pembiutang
- D. loan from Maybank
pinjaman daripada Maybank

CLO3
C1

14. Items such as sales receipts, bills or invoices are examples of:

Item seperti resit jualan, bill atau invois adalah contoh:

- A. source documents
sumber dokumen
- B. expenses accounts
akaun perbelanjaan
- C. business transactions
transaksi perniagaan
- D. books of original entries
buku catatan pertama

CLO3
C1

15. Which of the following are considered as current assets ?
Yang manakah antara berikut adalah aset semasa ?

- (i) Office equipment/ *Peralatan Pejabat*
 - (ii) Debtors/ *Penghutang*
 - (iii) Bank overdraft/ *Overdraf bank*
 - (iv) Ending inventory/ *Inventori akhir*
- A. i, ii and iii
B. i and iii
C. ii and iv
D. None of the above/ *Tiada satu pun di atas*

CLO3
C2

16. A business sells good for RM1,000 paid into its bank account. What are the entries to be made?

Perniagaan menjual stok barang niaga sebanyak RM1,000 yang dibayar melalui akaun bank. Apakah catatan yang perlu dibuat?

- A. Debit Sales Credit Bank
Debit Jualan Credit Bank
- B. Debit Bank Credit Sales
Debit Bank Credit Jualan
- C. Debit Purchases Credit Bank
Debit Belian Credit Bank
- D. Debit Bank Credit Purchases
Debit Bank Credit Belian

CLO3
C2

17. Which of the following will not result of a change in capital?

Antara berikut yang manakah tidak akan menyebabkan perubahan dalam modal?

- A. A loss RM5,000 made by the organization
Kerugian RM5,000 yang dibuat oleh organisasi
- B. A profit RM10,000 made by the organization
Keuntungan RM10,000 yang dibuat oleh organisasi
- C. A fixed asset bought by the business for RM10,000
Aset tetap yang dibeli oleh syarikat sebanyak RM10,000
- D. The owner withdrew RM5,000 cash from the organization
Pemilik mengeluarkan tunai RM5,000 daripada organisasi

CLO3
C3

18. Zalina Company provides the following information about its balance sheet:-

Syarikat Zalina menyediakan maklumat kunci kira-kira seperti berikut:-

Cash	RM3,100
<i>Tunai</i>	<i>RM3,100</i>
Debtors	RM500
<i>Penghutang</i>	<i>RM500</i>
Loans	RM1,000
<i>Pinjaman</i>	<i>RM1,000</i>
Bank overdraft	RM200
<i>Overdraf bank</i>	<i>RM200</i>

Based on the information provided, how much is Zalina Company's equity?

Mengikut maklumat yang disediakan, berapakah ekuiti Syarikat Zalina?

- A. RM 1,200
- B. RM 2,400
- C. RM 2,800
- D. RM 3,600

CLO2
C1

19. These are the **THREE (3)** types of ratios used to analyze the financial statements **EXCEPT**

*Berikut adalah **TIGA(3)** jenis nisbah yang digunakan untuk menganalisa penyata kewangan **KECUALI***

- A. Liquidity
Kecairan
- B. Efficiency
Kecekapan
- C. Profitability
Keuntungan
- D. Equity
Ekuiti

- CLO2 C1 20. This ratio is used to measure the ability of a business to meet its current obligation when they reach due.

Nisbah ini digunakan untuk mengukur keupayaan perniagaan memenuhi tanggungjawab semasa apabila telah sampai tempoh

- A. Liquidity
Kecairan
- B. Efficiency
Kecekapan
- C. Profitability
Keuntungan
- D. Equity
Ekuiti

- CLO2 C2 21. The financial ratios used to analyze a business ability to repay its debts are:

Nisbah kewangan yang digunakan untuk menganalisa kebolehan sesebuah perniagaan membayar semula hutang-hutang mereka adalah

- i. Inventory turnover ratio / *nisbah pusingganti inventori*
 - ii. Gross profit margin / *margin untung kasar*
 - iii. Current ratio / *nisbah semasa*
 - iv. Quick ratio / *nisbah kecepatan*
- A. i & ii
 - B. iii & iv
 - C. i & iii
 - D. ii & iv

- CLO2 C1 22. Which of the following is **TRUE** about formula for gross profit margin and net profit margin?

*Mana satu di bawah ini formula yang **BETUL** untuk margin untung kasar dan margin untung bersih?*

Gross profit margin	Net profit margin
A. Net profit / Sales x 100	Gross profit / Sales x 100
B. Sales / Net profit x 100	Sales / Gross profit x 100
C. Gross profit / Sales x 100	Net profit / Sales x 100
D. Sales / Gross profit x 100	Sales / Net profit x 100

CLO2
C3

23. Calculate the gross profit ratio with the following information.

Kirakan nisbah untung kasar menggunakan maklumat di bawah

Opening stock / Stok awal	600
Sales / Jualan	4000
Purchases / Belian	2900
Carriage inwards / Angkutan masuk	350
Return outwards / Pulangan keluar	290
Closing Stock / Stok akhir	360

- A. 40
- B. 25
- C. 20
- D. 18

CLO2
C3

24. Cash sales / Jualan tunai RM1,000,000
Credit sales / Jualan kredit RM1,200,000
Account receivable / Akaun belum terima RM90,000

Based on the above information, calculate the Average Collection Period

Berdasarkan maklumat di atas, kira Purata Tempoh Pengumpulan

- A. 25 days
- B. 26 days
- C. 27 days
- D. 29 days

CLO2
C3

25. You are given the following information. Calculate the return of investment.

Anda diberi maklumat dibawa. Kirakan pulangan pelaburannya

	<i>RM</i>
Assets / Aset	13,000
Capital / Modal	6,000
Drawings / Ambilan	2,000
Net profit / Untung bersih	3,000
Liabilities / Liabiliti	6,000

- A. 50%
- B. 42.9%
- C. 28.6%
- D. 16.7%

SECTION B : 75 MARKS
BAHAGIAN B : 75 MARKAH**INSTRUCTION:**

This section consists of **FIVE (5)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi **LIMA (5)** soalan berstruktur. Jawab semua soalan.

CLO1
C1**QUESTION 1**
SOALAN 1

- (a) Define accounting.

Apakah definisi perakaunan?

[2 marks]

[2 markah]

- (b) State **FOUR (4)** internal users.

*Nyatakan **EMPAT (4)** pengguna dalaman.*

[4 marks]

[4 markah]

- (c) List down and explain briefly **THREE (3)** the principles, assumptions, and constraint to accounting framework and standards.

*Senarai dan jelaskan **TIGA (3)** prinsip, andaian dan kekangan mengikut standard perakaunan.*

[9 marks]

[9 markah]

QUESTION 2**SOALAN 2**

- (a) Define Cost Accounting

Apakah definisi Perakaunan Kos?

[2 marks]

[2 markah]

- (b) Explain briefly TWO (2) the importance of Cost Accounting to management.

Jelaskan DUA (2) kepentingan Perakaunan Kos kepada pengurusan.

[4 marks]

[4 markah]

- (c) Explain briefly THREE (3) differences between Cost Accounting and Financial Accounting.

Jelaskan TIGA (3) perbezaan antara Perakaunan Kos dan Perakaunan Kewangan.

[9 marks]

[9 markah]

CLO 3
C2**QUESTION 3****SOALAN 3**

- a. Explain the double entry concept.

[2 marks]

Terangkan konsep catatan bergu.

[2 markah]

CLO 3
C3

- b. State the names of the account involved for each transaction below using the following table

[13 marks]

Date	Account to be debited	Account to be credited
Example:		
Jan 1	Cash	Capital

Nyatakan akaun yang terlibat untuk setiap urusniaga di bawah menggunakan jadual berikut

[13 markah]

Tarikh	Akaun yang perlu didebitkan	Akaun yang perlu dikreditkan
Contoh :		
Jan 1	Tunai	Modal

Mr. Fauzan started his business on 1 January 2010. The following are transactions for January 2010

En. Fauzan memulakan perniagaannya pada 1 Januari 2010. Berikut merupakan urusniaga bagi bulan Januari 2010.

Jan 1	Started business by investing cash RM 500, cash in bank RM 9,500 and office equipment worth RM 3,000 as capital. <i>Memulakan perniagaan dengan melabur tunai RM 500, tunai di bank RM 9,500 dan peralatan pejabat bernilai RM 3,000 sebagai modal.</i>
5	Bought a van costing RM 15,000 by taking loan from ABC Bank. <i>Membeli sebuah van berharga RM 15,000 dengan membuat pinjaman daripada Bank ABC.</i>
9	Purchased goods worth RM 1,300 on credit from Azman Supplies. <i>Membeli barang niaga bernilai RM 1,300 secara kredit daripada Pembekal Azman.</i>
12	Returned defective goods worth RM 50 to Azman Supplies. <i>Memulangkan barang rosak kepada Pembekal Azman bernilai RM 50.</i>
16	Received cheques for sales worth RM 500. <i>Menerima cek daripada hasil jualan bernilai RM 500.</i>
18	Took a loan of RM 10,000 from Afnan Bank to expand the business. <i>Membuat pinjaman, RM 10,000 daripada Bank Afnan untuk mengembangkan perniagaan.</i>
23	Sent an invoice for RM 200 to Ali's Shop. <i>Menghantar invois bernilai RM200 ke Kedai Ali.</i>
26	Took home a computer valued at RM 1,000 from the shop to be used by children. <i>Membawa balik sebuah komputer bernilai RM 1,000 dari kedai untuk kegunaan anak.</i>
28	Paid half of debt to Azman Suppliers by cheque. <i>Membayar separuh daripada jumlah hutang kepada Pembekal Azman menggunakan cek.</i>

30	Paid monthly petrol usage of RM 300 by cheque <i>Membayar penggunaan petrol bulanan sebanyak RM 300 dengan cek.</i>
31	Paid salary RM 500, utilities RM 100 and rent RM 400 by cash <i>Membayar gaji RM 500, utiliti RM 100 dan sewa RM 400 dengan tunai</i>

QUESTION 4**SOALAN 4**

The table below is the trial balance of Almera Trading.

Berikut adalah Imbangan Duga Almera Trading

Almera Trading		
Trial Balance As At 31 December 2012		
Descriptions / Butiran	Debit (RM)	Credit (RM)
Sales / Jualan		198,000
Purchases / Belian	135,000	
Returns / Pulangan	1,100	1,140
Carriage Inwards / Angkutan Masuk	1,230	
Opening Inventory / Inventori Awal	11,350	
Utility Bills / Bil Utiliti	1,250	
Discount / Diskaun	1,130	1,180
Salary / Gaji	13,400	
Services of motor vehicle / Servis kenderaan	1,760	
Rental expenses / Belanja sewa	1,250	
Debtors / Creditors Penghutang / Pembiutang	18,000	12,000
Long term loan / Pinjaman Jangka Panjang		12,000
Bank / Bank	19,700	
Cash / Tunai	1,800	
Motor vehicle / Kenderaan		
SAA 5926 D	55,000	
Furniture & Fittings / Perabot & Kelengkapan	25,500	

Capital / <i>Modal</i>		64,950
Drawings / <i>Ambilan</i>	1,800	
	289,270	289,270

Additional information:

Maklumat tambahan:

1. Closing stock as at 31st December 2012 RM 11,950
Stok akhir pada 31 Disember 2012 RM 11,950

From the information above, find:

Daripada maklumat di atas dapatkan:

- a) Net sales / *Jualan bersih* [3 marks]
[3 markah]
- b) Cost of goods sold / *Kos barang dijual* [6 marks]
[6 markah]
- c) Gross profit / *Untung kasar* [1 marks]
[1 markah]
- d) Net profit / *Untung bersih* [5 marks]
[5 markah]

QUESTION 5

The following figures are for AF Stationary Trading as at 31 December 2006:

Berikut adalah jumlah daripada AF Alatulis Trading pada 31 Disember 2006:

	2011 RM	2012 RM
Balance Sheet data/Data Kunci Kira-kira		
Quick assets/ <i>Nisbah cepat</i>	628.3	717.6
Current assets/ <i>Aset semasa</i>	3,221.7	3,623.1
Current liabilities/ <i>Liabiliti semasa</i>	1,923.8	1,580.1
Owners' equity/ <i>Ekuiti pemilik</i>	3484.3	3,848.9
Fixed assets/ <i>Aset tetap</i>	5,906.7	4,901.6
Income Statement data/Data Penyata Pendapatan		
Net sales/ <i>Jualan bersih</i>	17,838.8	15,306.6
Gross profit/ <i>Untung kasar</i>	4,860.2	4,867.2
Operating income/ <i>Hasil operasi</i>	1,015.4	835.2
Net income/ <i>Hasil bersih</i>	624.1	510.8

CLO2
C3

QUESTION 5a

Compute the following for the year 2011 and 2012 (Round to two decimal places):

SOALAN 5a

Kirakan yang berikut bagi tahun 2011 dan 2012 (Bundarkan kepada dua titik perpuluhan):

[10 marks]

[10 markah]

- (a) Current ratio/*Nisbah semasa*
- (b) Quick ratio/*Nisbah cepat*
- (c) Gross profit margin/*Margin untung kasar*
- (d) Net profit margin/*Margin untung bersih*
- (e) Return on equity/*Pulangan ekuiti*

CLO2
C3**QUESTION 5b**

Comment on the trends in the liquidity and profitability measures computed in part (a).

SOALAN 5b

Komen tentang kecairan dan keuntungan yang dikira di bahagian (a).

[5 marks]

[5 markah]

SOALAN TAMAT