

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI DISEMBER 2015

PK 503 : BUSINESS ACCOUNTING

TARIKH : 5 APRIL 2016 (SELASA)

MASA : 2.30 PM – 4.30 PM (2 JAM)

Kertas ini mengandungi **ENAM BELAS (16)** halaman bercetak.

Bahagian A: Objektif (25 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A : 20 MARKS
BAHAGIAN A : 20 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 process of accounting can be described as :
Proses perakaunan boleh digambarkan sebagai :
- A. Classifying, Summarizing, Recording & Interpreting
Mengklasifikasi, Meringkaskan, Merekodkan & Menganalisa
 - B. Interpreting, Classifying, Summarizing & Recording
Menganalisa, Mengklasifikasi, Meringkaskan & Merekodkan
 - C. Classifying, Recording, Summarizing & Interpreting,
Mengklasifikasi, Merekodkan, Meringkaskan & Menganalisa
 - D. Recording, Classifying, Summarizing & Interpreting
Merekodkan, Mengklasifikasi, Meringkaskan & Menganalisa

CLO1
C1

2. Which of the following is an external user of accounting information?
Yang manakah antara berikut adalah pengguna luaran bagi maklumat Perakaunan?
- A. Investor / Pelabur
 - B. Government / Kerajaan
 - C. Management / Pengurusan
 - D. Finance department / Bahagian kewangan

CLO1
C3

3. In Accounting Assumption, a company will not be bankrupt and must continue to expand. The statement refers to :
Di dalam Andaian Perakaunan, sesebuah syarikat tidak akan jadi muflis dan mesti berkembang. Kenyataan tersebut merujuk kepada :
- A. Consistency/ Ketekalan
 - B. Separate entity/ Entiti Berasingan
 - C. Going concern/ Usaha Berterusan
 - D. Accounting period/ Tempoh Perakaunan

CLO1
C2

4. Which Accounting Assumption specifically stated that the same accounting method must be used from one accounting period to another accounting period?

Andaian perakaunan yang manakah menyatakan secara khusus bahawa kaedah perakaunan yang sama perlu digunakan dari satu tempoh perakaunan ke tempoh perakaunan yang lain?

- A. Consistency / *ketekalan*
- B. Objectivity / *keobjektifan*
- C. Conservatism/ *konservatisme*
- D. Historical Cost / *kos sejarah*

CLO1
C3

5. A supermarket owner sells all kinds of groceries. He records all the purchases and sales in the accounting books in terms of RM. This is in accordance with the _____.

Pemilik pasaraya menjual semua barangan runcit. Beliau merekodkan semua urusaniaga belian dan jualan dalam buku perakaunan dalam bentuk RM. Ini berdasarkan dengan _____.

- A. Objectivity / *Objektiviti*
- B. Consistency / *Ketekalan*
- C. Historical Cost / *Kos Sejarah*
- D. Monetary Unit / *Unit Matawang*

CLO1
C2

6. Which of these business organizations has a separate legal entity from its owner, and the owner is liable for the debts of the business?

Manakah antara organisasi perniagaan berikut mempunyai satu entiti yang berasingan daripada pemiliknya, dan pemiliknya bertanggungjawab terhadap hutang perniagaan?

- A. Partnership/*Perkongsian*
- B. Public Company/*Syarikat Awam*
- C. Sole Trader/ *Perniagaan tunggal*
- D. Private Company /*Syarikat Sendirian Berhad*

CLO1
C1

7. An accounting cycle starts with
Kitaran Perakaunan bermula dengan

- A. ledger / *lejar*
- B. trial balance/ *imbangan duga*
- C. source of documents / *dokumen sumber*
- D. book of first entry / *buku catatan pertama*

- CLO2
C1
8. Which of the following is an example of business liability?
Yang manakah berikut contoh liabiliti perniagaan?
- A. Cash / *Tunai*
 - B. Land / *Tanah*
 - C. Creditor / *Pemiutang*
 - D. Building / *Bangunan*
- CLO2
C1
9. Which of the following is **NOT** an example of intangible assets?
*Yang manakah berikut **BUKAN** contoh bagi aset tidak ketara?*
- A. Land / *Tanah*
 - B. Patent / *Paten*
 - C. Goodwill / *Muhibbah*
 - D. Franchise right / *Hak Francais*
- CLO2
C1
10. Statement of Financial Position components include _____
Penyata kedudukan kewangan mengandungi _____
- A. fixed assets, gross profit and cash
aset tetap, untung kasar dan tunai
 - B. fixed assets, net profit and cash
aset tetap, untung bersih dan tunai
 - C. cash, cost of goods sold and expenses
tunai, kos barang dijual dan belanja
 - D. debtors, sales and revenue
penghutang, jualan dan belanja

CLO2
C2

11. Based on the following figures, calculate the amount of gross profit
Berdasarkan maklumat di bawah kira jumlah untung kasar

Sales <i>Jualan</i>	RM 50,000
Purchase <i>Belian</i>	RM 28,000
Purchase return <i>Pulangan belian</i>	RM 1,300
Opening Stock <i>Stok awal</i>	RM 3,200
Closing stock <i>Stok akhir</i>	RM 4,000

- A. RM 18,500
B. RM 24,100
C. RM 25,700
D. RM 26,100

CLO2
C1

12. Which of the following is **NOT** listed in the Statement Of Comprehensive Income?
*Yang mana berikut **TIDAK** disenaraikan dalam Penyata Pendapatan Komprehensif?*

- A. discount allowed/ *diskaun diberi*
B. purchases return/ *pulangan belian*
C. salary and wages/ *gaji dan upah*
D. office equipment/ *peralatan pejabat*

CLO2
C2

13. Nur Muhammad Trading has RM 400,000 of net purchase, RM 30,000 of import duty and RM 80,000 of closing stock. If the opening stock is RM 70,000, what is the cost of goods sold ?

Perusahaan Nur Muhammad mempunyai jumlah belian bersih sebanyak RM 400,000, duti import RM 30,000 dan stok akhir RM 80,000. Jika jumlah stok awal adalah RM 70,000, Berapakah kos barang-barang yang telah dijual ?

- A. RM 390,000
B. RM 420,000
C. RM 430,000
D. RM 500,000

CLO3
C1

14. The following accounts have credit balance **EXCEPT**
*Akaun berikut adalah berbaki kredit **KECUALI***

- A. Creditors/ *Pemiutang*
- B. Overdraft Bank/ *Bank Overdraft*
- C. Loan to Jaya/ *Pinjaman kepada Jaya*
- D. Loan from Pro Bank/ *Pinjaman dari Pro Bank*

CLO3
C1

15. The normal balance of an asset account is _____ and liability account is _____

Baki normal bagi akaun asset ialah _____ dan untuk akaun liabiliti ialah _____

- A. Credit, Debit / *Kredit, Debit*
- B. Credit, Credit / *Kredit, Kredit*
- C. Debit, Debit / *Debit, Debit*
- D. Debit, Credit / *Debit, Kredit*

CLO3
C2

16. A business sold goods for RM2500 and got paid into the business bank account. What are the entries to be made ?

Sebuah perniagaan telah membuat jualan tunai RM2500 dan mendapat bayaran terus ke akaun banknya. Apakah catatan yang perlu dilakukan ?

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

CLO3
C2

17.

Owner of a business takes some goods for his own use.
Pemilik perniagaan mengambil barang untuk kegunaan peribadi.

Name the journal involved for the above transaction
Nyatakan jurnal yang berkaitan bagi kenyataan di atas

- A. General Journal / *Jurnal Am*
- B. Purchases Journal / *Jurnal Belian*
- C. Cash Book / *Buku Tunai*
- D. Purchase Returns Journal / *Jurnal Pulangan Belian*

CLO3
C3

18.

Paid salary to the employee by cheque RM 1000. This situation affects:
Membayar gaji kepada pekerja dengan cek berjumlah RM1000. Situasi ini memberi kesan kepada:

- A. Increase Salary; Increase Bank
Meningkatkan Gaji ; Meningkatkan Bank
- B. Increase Salary; Decrease Bank
Meningkatkan Gaji ; Mengurangkan Bank
- C. Decrease Salary; Decrease Bank
Mengurangkan Gaji ; Mengurangkan Bank
- D. Decrease Salary Increase Bank
Mengurangkan Gaji ; Meningkatkan Bank

CLO3
C1

19. Items such as sales receipt, bills or invoices are example of _____

Item seperti resit jualan, bil atau invois adalah contoh _____

- A. Source of documents / *Dokumen sumber*
- B. Expenses accounts / *Akaun perbelanjaan*
- C. Business transaction / *Transaksi perniagaan*
- D. Book of prime entries / *Buku catatan pertama*

CLO3
C1

20. This ratio measures the ability of the company to settle its short term debt faster. The statement refers to:

Nisbah ini mengukur kemampuan syarikat untuk melangsaikan hutang jangka pendeknya dengan lebih cepat. Kenyataan tersebut merujuk kepada :

- A. Current Ratio/ *Nisbah Semasa*
- B. Quick Ratio/ *Nisbah Cepat*
- C. Inventory Turnover Ratio/ *Nisbah Pusinganti Stok*
- D. Asset Turnover Ratio/ *Nisbah Pusinganti Aset*

CLO3
C1

21. Which of the following shows a good average collection period ?
Manakah yang berikut menunjukkan tempoh kutipan purata yang baik ?

- A. 50 days/ *50 hari*
- B. 60 days/ *60 hari*
- C. 70 days/ *70 hari*
- D. 80 days/ *80 hari*

CLO3
C1

22. These are **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*

CLO3
C2

23. A stock turnover of 10 times means
Pusing ganti stok 10 kali bermaksud
- A. On average the business is able to increase its stock 10 times higher than the last accounting period
Secara purata perniagaan mampu meningkatkan stok 10 kali lebih tinggi daripada tempoh perakaunan yang terakhir
- B. On average the business is able to replace its stock 10 times in that accounting period
Secara purata perniagaan mampu untuk menggantikan stok 10 kali dalam tempoh perakaunan tersebut
- C. On average the business is able to reduce its stock 10 times higher than the last accounting period
Secara purata perniagaan mampu mengurangkan stok 10 kali lebih tinggi daripada tempoh perakaunan yang terakhir
- D. On average the business is able to collect debt from debtors 10 times in that accounting period
Secara purata perniagaan mampu untuk mengutip hutang daripada penghutang 10 kali dalam tempoh perakaunan

CLO3
C2

24. The following are the types of ratios used to measure the ability of a business to generate income and performance of a business during an accounting period **EXCEPT**.

*Berikut adalah jenis-jenis nisbah yang digunakan untuk mengukur kemampuan perniagaan untuk menjalankan operasinya untuk satu jangkamasa **KECUALI***

- A. Gross profit margin / *Margin untung kasar*
- B. Return on assets / *Pulangan atas aset*
- C. Debtors turnover ratio / *Nisbah pusinganti penghutang*
- D. Return on common equity / *Pulangan atas ekuiti biasa*

CLO3
C3

25. Calculate the gross profit margin using the following information
Kirakan margin untung kasar menggunakan maklumat berikut:

Net sales/ <i>Jualan bersih</i>	RM 60,000
Cost of good sold/ <i>kos jualan</i>	RM 25,000

- A. 42%
- B. 58%
- C. 63%
- D. 70%

SECTION B : 75 MARKS
BAHAGIAN B : 75 MARKAH

INSTRUCTION:

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

ARAHAN:

Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab semua soalan.

QUESTION 1
SOALAN 1

CLO3
C2

- a) Identify the book of prime entry that would be used for recording each of the transaction below:
Kenalpasti buku catatan pertama yang digunakan untuk merekod setiap transaksi di bawah:

[10 marks]
[10 markah]

Transaction <i>urusniaga</i>	Book of prime entry <i>Buku catatan pertama</i>
1. Sold goods for cash <i>Jualan barang niaga secara tunai</i>	
2. Paid cash for the monthly rent <i>Sewa bulanan dibayar tunai</i>	
3. Purchased goods on credit <i>Belian barang niaga secara hutang</i>	
4. Received cash from customer <i>Penerimaan tunai daripada pelanggan</i>	
5. Sold a used delivery truck on credit <i>Jualan trak penghantaran terpakai secara hutang</i>	
6. The owner withdraw goods from the business <i>Pemilik mengeluarkan barang niaga daripada perniagaan</i>	
7. Sold goods on credit <i>Jualan barang niaga secara hutang</i>	
8. Sold used office equipment by credit <i>Jualan alatan pejabat terpakai secara hutang</i>	
9. Paid cash to creditors <i>Pembayaran tunai kepada pemiutang</i>	
10. The owner brought in his personal computer into the business <i>Pemilik membawa masuk computer peribadinya ke dalam perniagaan</i>	

CLO3
C3

- b) The following information was obtain from the book of Ummar Rayyan Trading. Prepare a Trial Balance as at 31st March 2016.

Maklumat berikut telah diperolehi daripada buku Perniagaan Ummar Rayyan. Sediakan Imbangan Duga pada 31 Mac 2016

[15 marks]
[15 markah]

Particulars / Butiran	RM
Capital / Modal	20,900
Sales / Jualan	67,732
Creditors / Pemiutang	4,800
Rent received / Sewa diterima	1,300
Fixture and fittings / Iekapan dan lengkapan	8,200
Purchases / Belian	41,000
Opening inventory / Inventori awal	8,000
Carriage outwards/ Angkutan keluar	909
Wages and salaries / Gaji dan upah	12,250
Vehicles / Kenderaan	14,080
Return outwards / Pulangan keluar	235
Return inwards / Pulangan masuk	210
Fixed deposits / Deposit tetap	10,125
Dividend received / Dividen diterima	175
Bad debts / Hutang lapuk	310
Bank overdraft / Overdraf bank	3,985
Cash in hand / Tunai ditangan	1,500
Interest on loan / Faedah atas pinjaman	580
Carriage inwards / Angkutan masuk	1,320
Vehicles expenses / Perbelanjaan kenderaan	1,585
Rates and taxes / Kadar dan cukai	258
Printing and stationary / Percetakan dan alat tulis	485
Debtors / Penghutang	5,150
Loan / Pinjaman	9,435
Investment / Pelaburan	2,600

QUESTION 2
SOALAN 2

CLO2
C1

- a) Give **TWO (2)** usage of Statement of Financial Position.
Berikan DUA (2) kegunaan Penyata Kedudukan Kewangan.

[4 marks]
[4 markah]

- b) Adinda runs a small grocery shop. The following is the Trial Balance extracted from her books on 31 December 2015.

Adinda membuka sebuah kedai runcit. Berikut adalah Imbangan Duga yang diambil dari bukunya pada 31 Disember 2015.

Adinda

Trial Balance as at 31 December 2015

Items	Dr (RM)	Cr (RM)
Stock at 1 January 2015/ <i>Stok pada 1 January 2015</i>	4 500	
Purchases and Sales / <i>Belian dan Jualan</i>	12 389	25 950
Return / <i>Pulangan</i>	62	300
Salaries / <i>Gaji</i>	3 000	
Wages on purchases/ <i>Upah Atas Jualan</i>	800	
Rent revenue / <i>Sewa Diterima</i>		504
Rent paid / <i>Sewa Dibayar</i>	1 200	
Insurance / <i>Insurans</i>	78	
Carriage outwards / <i>Angkutan Keluar</i>	164	
Carriage inwards / <i>Angkutan Masuk</i>	368	
Discount allowed / <i>Diskaun Diberi</i>	500	
Discount received / <i>Diskaun Diterima</i>		728
Electricity/ <i>Elektrik</i>	300	
Sundry expenses / <i>Belanja Pelbagai</i>	616	
Premises / <i>Bangunan</i>	55 000	
Motor vehicle / <i>Kenderaan</i>	36 800	
Furniture / <i>Perabot</i>	1 350	
Debtors / <i>Penghutang</i>	8 896	
Creditors / <i>Pemiutang</i>		5 850
Bank / <i>Bank</i>	9 275	
Cash / <i>Tunai</i>	162	
Drawings / <i>Ambilan</i>	1 200	
Capital / <i>Modal</i>		71 036
Interest revenue / <i>Faedah Diterima</i>		640
Commission revenue / <i>Komisen Diterima</i>		1 000
Commission paid / <i>Komisen Dibayar</i>	548	
Loan / <i>Pinjaman</i>		31 200

The stock on 31 December 2015 was valued at RM9 700.

Stok pada 31 Disember 2015 bernilai RM9 700.

You are required to prepare:

Anda dikehendaki menyediakan:

CLO2
C3

- i) Statement of Comprehensive Income for the year ended 31 December 2015
Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2015

[12 marks]

[12 markah]

CLO2
C3

- ii) Statement of Financial Position as at 31 December 2015
Penyata Kedudukan Kewangan pada 31 Disember 2015

[9 marks]

[9 markah]

QUESTION 3
SOALAN 3

CLO2
C2

- a) List **TWO (2)** ratios for each type of Financial Ratio.
Senaraikan DUA (2) nisbah bagi setiap Nisbah Kewangan.

[6 marks]
[6 markah]

- b) Below are some information, extracted from the Statement Of Comprehensive Income and Statement Of Financial Position for Company Ikhlas and Company Jujur.

Berikut adalah maklumat yang dipetik dari Penyata Pendapatan Komprehensif dan Penyata Kedudukan Kewangan Syarikat Ikhlas dan Syarikat Jujur

Statement Of Comprehensive Income / Penyata Pendapatan Komprehensif

	<u>Company/ Syarikat</u>	<u>Ikhlas</u>	<u>Jujur</u>
Cash Sales/ <i>Jualan Tunai</i>		8,000	5,000
Credit Sales/ <i>Jualan Kredit</i>		45,000	62,000
Opening Inventory/ <i>Inventori Awal</i>		12,000	9,500
Cash Purchases / <i>Belian Tunai</i>		3,000	4,000
Credit Purchases/ <i>Belian Kredit</i>		21,000	23,000
Closing Inventory / <i>Inventori Akhir</i>		2,500	1,800
GROSS PROFIT/ <i>UNTUNG KASAR</i>		19500	32,300

Statement Of Financial Position / Penyata Kedudukan Kewangan

	<u>Company/ Syarikat</u>	<u>Ikhlas</u>	<u>Jujur</u>
Cash / <i>Tunai</i>		1,850	2,800
Bank / <i>Bank</i>		380,000	400,000
Account Receivable / <i>Akaun Belum Terima</i>		19,800	18,000
Closing Inventory / <i>Inventori Akhir</i>		2,500	1,800
Capital / <i>Modal</i>		650,000	800,000
Long Term Loan / <i>Pinjaman Jangka Panjang</i>		22,000	31,000
Account Payable / <i>Akaun Belum Bayar</i>		86,000	79,000

CLO2
C3

Calculate for Company Ikhlas and Company Jujur, their :
Kirakan untuk Syarikat Ikhlas dan Syarikat Jujur:

i. Quick Ratio / *Nisbah cepat*

[4 marks]
[4 markah]

ii. Current Ratio / *Nisbah semasa*

[4 marks]
[4 markah]

iii. Gross Profit Margin / *Margin Untung Kasar*

[4 marks]
[4 markah]

iv. Average Collection period / *Tempoh Kutipan Purata*

[4 marks]
[4 markah]

CLO2
C3

c) Based on your answer in (b), which company has a better performance?
Conclude your answer with supportive reason.

*Berdasarkan jawapan anda di (b), prestasi syarikat mana yang lebih baik?
Rumuskan jawapan anda dengan sokongan alasan.*

[3 marks]
[3 markah]

SOALAN TAMAT