

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2013**

PA101: FUNDAMENTALS OF ACCOUNTING

**TARIKH : 08 APRIL 2014
MASA : 8.30 AM - 10.30 AM (2 JAM)**

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

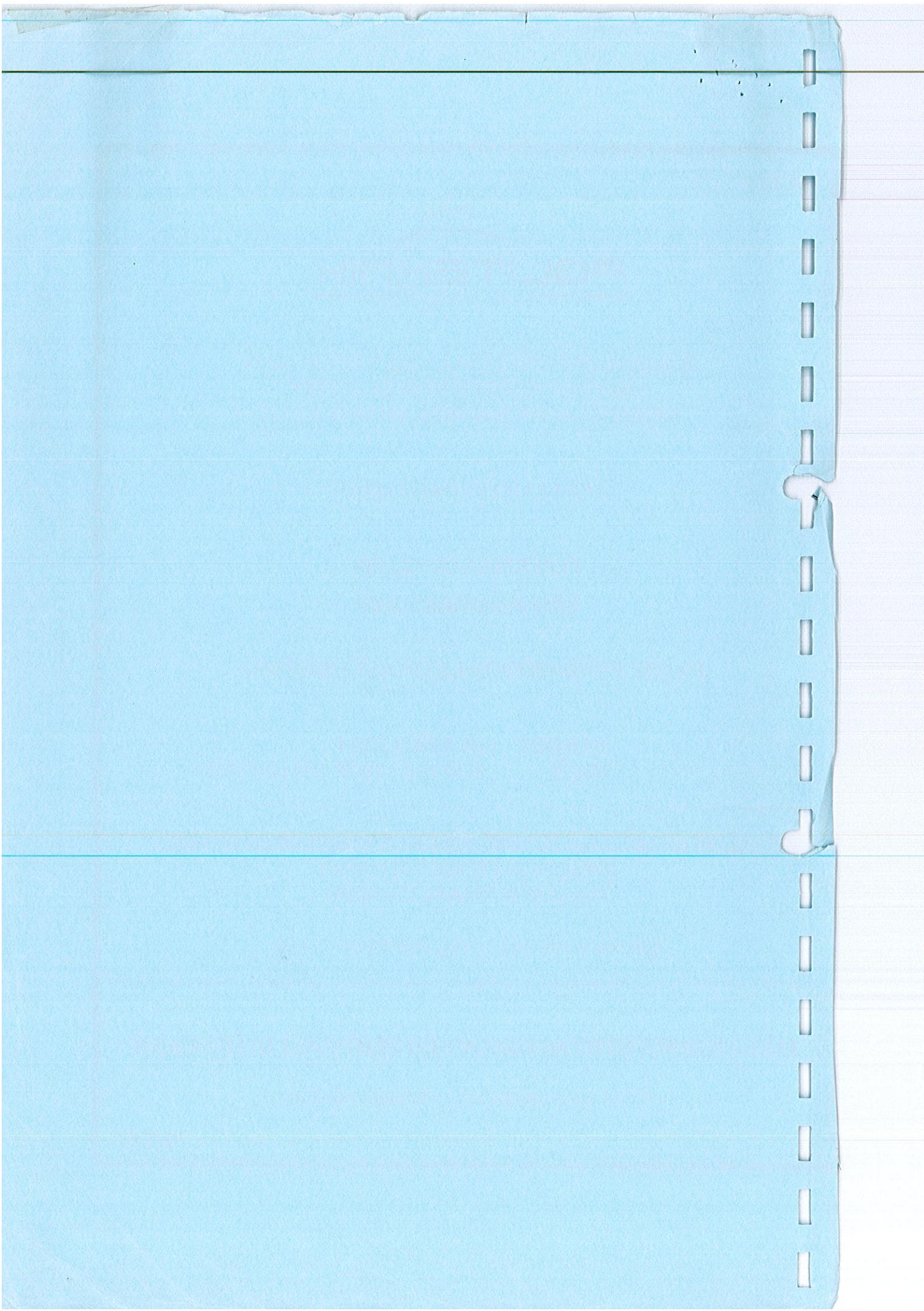
Bahagian A: Objektif (20 soalan)
Bahagian B: Struktur (3 soalan)

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.

CLO 1
C1

1. The process of accounting can be described as:
Proses perakaunan boleh dijelaskan melalui:
 - A. Classifying, summarizing, recording and interpreting
Mengelas, merumus, merekod dan menganalisa
 - B. Interpreting, classifying, summarizing, and recording
Menganalisa, mengelas, merumus dan merekod
 - C. Classifying, recording, summarizing, and interpreting
Mengelas, merekod, merumus dan menganalisa
 - D. Recording, classifying, summarizing, and interpreting
Merekod, mengelas, merumus dan menganalisa

CLO1
C1

2. A partnership is a/an
Perkongsian merupakan
 - A. one-man business owned and managed by one person
dimiliki oleh seorang pemilik dan diuruskan oleh pemilik tersebut sahaja
 - B. enterprise formed by two or more persons with a maximum of fifty
perniagaan yang ditubuhkan oleh dua orang atau lebih dengan had maksimum lima puluh orang
 - C. enterprise formed by two or more persons with a maximum of twenty
perniagaan yang ditubuhkan oleh dua orang atau lebih dengan had maksimum dua puluh orang
 - D. enterprise formed by two or more persons with no maximum limit
perniagaan yang ditubuhkan oleh dua orang atau lebih tanpa had maksimum

- CLO1
C2 3. Which accounting assumption specifically states 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 seterusnya.*
- A. Separate entity
Entiti berasingan
- B. Accounting period
Tempoh perakaunan
- C. Going concern
Usaha berterusan
- D. Consistency
Ketekalan
- CLO1
C3 4. Going concern is one of the accounting assumptions. Which statement is TRUE about going concern?
- Usaha berterusan merupakan salah satu daripada andaian perakaunan. Pernyataan manakah BENAR mengenai usaha berterusan?*
- A. A business and its owner are two different entities.
Sesebuah perniagaan dan pemilik perniagaan adalah dua entiti berbeza.
- B. The business is going to be operating for the foreseeable future.
Perniagaan diramalkan akan terus beroperasi pada masa-masa hadapan.
- C. The same accounting method will be used continuously from one accounting period to another.
Keadah perakaunan akan berterusan dari satu tempoh perakaunan ke tempoh perakaunan lain.
- D. Business activities can be divided into a certain period of time, for example, monthly, quarterly, half year or a year.
Aktiviti perniagaan boleh dibahagikan kepada beberapa tempoh, sebagai contoh secara bulanan, sukuan atau setengah tahun.

CLO1
C1

5. The accounting cycle is a series of steps performed during the accounting period. Which is the **FIRST STEP** in the accounting cycle?

Kitaran perakaunan adalah proses-proses yang terlibat dalam sesuatu tempoh perakaunan. Apakah proses yang pertama dalam kitaran perakaunan?

- A. Ledger
Lejar
- B. Journal
Jurnal
- C. Trial Balance
Imbangan Duga
- D. Source documents
Dokumen sumber

CLO1
C2

6. Which of the following documents is involved in Credit Sales?

Yang manakah berikut merupakan dokumen yang terlibat dalam Jualan Kredit?

- A. Receipt
Resit
- B. Cheque Butt
Keratan Cek
- C. Credit note
Nota Kredit
- D. Invoice
Invois

- CLO1 7. Which of the following equations truly represents a derivation of the fundamental accounting equation?

Manakah antara pernyataan tersebut benar-benar mewakili asas persamaan perakaunan?

- A. Cash = Assets
Tunai = Aset
- B. Assets = Owner's Equity
Aset = Ekuiti Pemilik
- C. Assets + Liabilities = Owner's Equity
Aset + Liabiliti = Ekuiti Pemilik
- D. Assets – Liabilities = Owner's Equity
Asset – Liabiliti = Ekuiti Pemilik

- CLO1 8. In a double entry system, a debit is used to record

Dalam prisip catatan bergu, debit digunakan untuk merekod

- A. Increase in asset and expenses, decrease in liability, revenue and capital.
Peningkatan bagi aset dan belanja, pengurangan bagi liabiliti, hasil dan modal.
- B. Increase in asset and revenue, decrease in liability, expenses and capital.
Peningkatan bagi aset dan hasil, pengurangan bagi liabiliti, belanja dan modal.
- C. Decrease in asset and capital, increase in liability, revenue and expenses.
Pengurangan bagi aset dan modal, peningkatan bagi liabiliti, hasil dan belanja.
- D. Decrease in asset, increase in capital, liability, revenue and expenses.
Pengurangan bagi aset, peningkatan bagi modal, liabiliti, hasil dan belanja.

SULITCLO1
C2

9. Which of the following correctly states the liabilities of business entities
Yang manakah berikut adalah benar mengenai liabiliti bagi sebuah perniagaan

- Company**
 A Limited liability
Liabiliti Terhad
- B Limited liability
Liabiliti terhad
- C Unlimited liability
Liabiliti tidak terhad
- D Unlimited liability
Liabiliti tidak terhad

- | | |
|---------------------|--|
| Partnership | Unlimited liability
<i>Liabiliti Tidak Terhad</i> |
| Limited Liability | Liabiliti terhad |
| Limited liability | Liabiliti terhad |
| Unlimited liability | Liabiliti tidak terhad |

- | | |
|---------------------|--|
| Sole Trader | Unlimited liability
<i>Liabiliti Tidak Terhad</i> |
| Unlimited Liability | Liabiliti tidak terhad |
| Limited liability | Liabiliti terhad |
| Limited liability | Liabiliti terhad |

CLO1
C3

10. Shasha and Farid are the lawyers who are business partners. In May, they made a purchase of RM2,100 for a new u-shape table for their meeting room. The purchase was made on credit. The effect of this transaction on the accounting equation is:

Shasha dan Farid adalah peguam dan merupakan rakan kongsi perniagaan. Pada bulan Mei, mereka telah membeli meja berbentuk 'u' bagi kegunaan di bilik mesyuarat. Pembelian tersebut adalah secara kredit. Kesan urusniaga tersebut ke atas persamaan perakaunan adalah:

- A. Increase in furniture account RM2,100, increase in creditor account RM2,100.
Akaun perabot meningkat sebanyak RM2,100, akaun pembiutang meningkat sebanyak RM2,100.
- B. Increase in furniture account RM2,100, decrease in debtor account RM2,100.
Akaun perabot meningkat sebanyak RM2,100, akaun penghutang berkurang sebanyak RM2,100.
- C. Increase in furniture account RM2,100, increase in owner equity account RM2,100.
Akaun perabot meningkat sebanyak RM2,100, akaun ekuiti pemilik meningkat sebanyak RM2,100.
- D. Increase in furniture account RM2,100, increase in debtor account RM2,100.
Akaun perabot meningkat sebanyak RM2,100, akaun penghutang meningkat sebanyak RM2,100.

SULIT

CLO1
C1

11. Which of the following is not listed in the trial balance?

Manakah antara berikut tidak termasuk di dalam imbangan duga?

- A. Commision
Komisen
- B. Closing Stock
Inventori akhir
- C. Rent Received
Hasil sewa diterima
- D. Depreciation on the motor vehicle
Belanja susutnilai atas kenderaan

CLO1
C2

12. LGE Sdn Bhd provided the following information on its statement of financial position.

LGE Sdn Bhd menyediakan maklumat berikut di dalam penyata kedudukan kewangan.

	RM
Cash / Tunai	100
Accounts receivable / akaun belum diterima	500
Stockholders' equity / ekuiti pemegang saham	700
Accounts payable / akaun belum dibayar	200
Bank loans / pinjaman bank	1,000

Based on the information provided, how much were LGE Sdn Bhd's liabilities?
Berdasarkan maklumat diatas, berapakah jumlah liabiliti LGE Sdn Bhd?

- A. RM200
- B. RM1,200
- C. RM900
- D. RM1,700

CLO1
C3

13. Juara Maju Company had a sales revenue of RM13,000, cost of goods sold of RM8,000 and operating expenses of RM3,000 for the year ended December 20X1. Juara Maju's gross profit was

Syarikat Juara Maju mempunyai hasil jualan RM13,000, kos barang dijual RM8,000 dan belanja operasi RM3,000 bagi tahun berakhir Disember 20X1. Untung kasar bagi Juara Maju adalah

- A. RM0
- B. RM2,000
- C. RM5,000
- D. RM10,000

CLO1
C3

14. Based on the information below, calculate cost of goods sold (COGS) and gross profit.
Berdasarkan maklumat di bawah, kirakan kos barang dijual (KBDJ) dan untung kasar.

Sales on credit / Jualan kredit	RM 45,000
Cash Sales / Jualan tunai	5,500
Cost of goods available for sale / Kos barang sedia untuk dijual	55,000
Closing stock / Stok akhir	25,000

	COGS (RM) <i>KBDJ (RM)</i>	GROSS PROFIT (RM) <i>UNTUNG KASAR (RM)</i>
A.	30,000	20,500
B.	25,000	50,500
C.	20,500	30,000
D.	55,000	45,000

- CLO1
C2 15. Corway Sdn Bhd paid the premium insurance for one year that is RM 12,000. The premium paid covered the period from 1st March 2010 until 28th February 2011. The accounting period for the company has ended at 31st December. The prepayment recorded for the year ended 31st December 2010 refers to:
- Corway Sdn Bhd telah membayar premium insuran RM12,000 setahun. Bayaran premium adalah bagi tempoh 1 Mac 2010 hingga 28 Februari 2011. Tempoh perakaunan syarikat berakhir pada setiap 31 Disember. Bayaran terdahulu yang direkodkan pada tahun berakhir 31 Disember 2010 adalah merujuk kepada:*
- A. Accrual insurance RM2,000
Insuran terakru RM2,000
 - B. Prepaid insurance RM2,000
Insurans terdahulu RM2,000
 - C. Insurance expenses RM2,000
Belanja insuran RM2,000
 - D. Accrued revenue RM2,000
Hasil terakru RM2,000
- CLO1
C1 16. The function of a control account is to
Fungsi akaun kawalan adalah
- A. Identify the company profit
Mengenal pasti keuntungan syarikat
 - B. Check the accuracy of profit
Menyemak ketepatan keuntungan
 - C. Control and manage the business
Mengawal dan mengurus perniagaan
 - D. Control the shareholders of the company
Mengawal pemegang saham syarikat

	SULIT	PA101 FUNDAMENTALS OF ACCOUNTING
CLO1 C2	17. Purchase on the creditors control account refers to <i>Belian dalam akaun kawalan pembiutang merujuk kepada</i> A. Cash purchase only <i>Belian tunai sahaja</i> B. Credit purchase only <i>Belian kredit sahaja</i> C. Both cash and credit purchase <i>Kedua-dua belian tunai dan kredit</i> D. Discount purchase <i>Diskaun belian</i>	
CLO1 C3	18. The beginning balance of the Debtor Control Account is RM3,200 while sales discount amounts to RM560, credit sales RM5,389, bad debts written off RM2,400 and payment from credit customer RM4,575. Determine the ending balance of Debtor Control Account. <i>Diberi baki awal Akaun Kawalan Penghutang ialah RM3,200, diskauan jualan RM560, jualan kredit RM5,389, hutang lapuk hapus kira RM2,400 dan bayaran dari penghutang RM4,575. Tentukan baki akhir Akaun Kawalan Penghutang.</i> A. RM1,054 (dr) B. RM5,346 (cr) C. RM10,204 (dr) D. RM9,724 (cr)	
CLO1 C2	19. A Bank Reconciliation Statement is a statement <i>Penyata Penyesuaian Bank adalah penyata</i> A. Drawn up by the bank to verify the balances of bank statement. <i>Disediakan oleh pihak bank bagi mengesahkan baki di dalam penyata bank.</i> B. Drawn up by us to verify our cash book balance with the bank statement balance. <i>Disediakan oleh kita bagi mengesahkan baki di dalam buku tunai dan baki di dalam penyata bank.</i> C. Drawn up by the bank to verify the balance of cash book. <i>Disediakan oleh pihak bank untuk mengesahkan baki dalam buku tunai.</i> D. Drawn up by us when we have made an error. <i>Disediakan oleh pihak kita apabila kita telah membuat kesilapan.</i>	

CLO1
C2

20. Choose the first step taken involved in preparing a bank reconciliation statement.
Pilih langkah pertama yang dilibatkan dalam menyediakan penyata penyesuaian bank.
- A. Adjusting the balance shown in the Bank Statement.
Melaraskan baki yang ditunjukkan dalam Penyata Bank.
- B. Comparing the debit balance in the Bank Statement with the credit balance in the Cash Book.
Membandingkan baki Debit Penyata Bank dengan baki Kredit Buku Tunai.
- C. Adding the uncredited deposits to the Adjusted Cash Book balance.
Menambah deposit yang belum dikreditkan ke dalam Buku Tunai Terselaras.
- D. Adding the unpresented cheques to the Adjusted Cash Book.
Menambah cheque belum dikemukakan ke dalam Buku Tunai Terselaras.

**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) List FIVE (5) categories of ledger accounts.

C1

[5 marks]

- CLO1 (b) Musthapa commenced business Jati Teguh Trading that sells furniture on 1 April 2013.

C3

During the month his business had the following transactions:

- April 2013 1 Musthapa deposited RM4,000 into the business bank account as capital.
1 Contributed a lorry to the business as capital RM50,000.
2 Bought a machine on credit from Magnet Steel Sdn Bhd at RM60,000.
2 Withdraw cash from bank for business use RM1,000.
5 Paid rent for the building RM1,000 by issuing a cheque.
6 Bought goods on credit from Aishah Furniture RM10,000.
9 Sold goods to Firdaus, received a cheque RM3,500.
14 Sold goods to Mei Mei on credit RM5,000.
21 Bought goods on credit from Teras Keras Furniture RM7,500.
25 Mei Mei returned damaged goods valued at RM500.
28 Paid wages by cash RM500.

You are required to:

- i. Record all the above transactions into ledgers and balance off the ledger account.

[15 marks]

- ii. Prepare trial balance as at 30 April 2013.

[10 marks]

SOALAN 1

CLO1 (a) Senaraikan LIMA (5) kategori akaun lejar.

[5 markah]

CLO1 C3 (b) Musthapa memulakan perniagaan Jati Teguh Trading yang menjual perabot pada 1 April 2013. Berikut adalah urusniaga yang berlaku sepanjang bulan tersebut:

- | | | |
|------------|----|--|
| April 2013 | 1 | Musthapa membawa masuk modal RM4,000 ke dalam akaun bank. |
| | 1 | Membawa masuk lori ke dalam perniagaan sebagai modal RM50,000 |
| | 2 | Beli mesin secara kredit dari Magnet Steel Sdn Bhd RM60,000 |
| | 2 | Mengeluarkan tunai dari bank bagi kegunaan perniagaan RM1,000 |
| | 5 | Bayar sewa bangunan RM1,000 menggunakan cek |
| | 6 | Beli barang niaga secara kredit dari Aishah Furniture RM10,000 |
| | 9 | Jualan barang niaga, terima cek RM3,500 |
| | 14 | Jualan barang niaga kepada Mei Mei secara kredit RM5,000 |
| | 21 | Beli barang niaga secara kredit dari Teras Keras Furniture RM7,500 |
| | 25 | Mei Mei memulangkan barang niaga yang rosak bernilai RM500 |
| | 28 | Bayar upah secara tunai RM500 |

Anda dikehendaki:

i. Rekod semua transaksi ke dalam lejar dan imbangkan setiap akaun lejar.

[15 markah]

ii. Menyediakan imbalan duga pada 30 April 2013.

[10 markah]

QUESTION 2

- CLO1 C1 (a) List **THREE (3)** examples of non-current assets. [3 marks]
- CLO1 C2 (b) Give **TWO (2)** purposes of preparing a financial statement. [2 marks]
- (c) The following information obtained from AINNUR Enterprise Books.

Ainnur Enterprise
Trial Balance at March 31, 2012

Item	Debit	Credit
Stocks -1 April 2011	8,400	
Purchases and sales	75,700	150,250
Returns	500	
Carriage Inward	760	
Bank	15,595	
Debtors and Creditors	7,200	4,615
Insurance	1,860	
Rent		7,150
Salary	14,000	
Electricity and water	9,780	
Bad debts	250	
Vehicle	40,000	
Accumulated depreciation -Vehicle		4,500
Drawings	1,970	
Premises	150,800	
Provision for doubtful debts		300
Capital – 1 April 2011		160,000
	326,815	326,815

Additional information:

1. Stock at 31 March 2012 valued at cost price of RM8,720 and RM7,210 at market price.
2. Prepaid insurance was RM 155.
3. RM550 rent received in advanced.
4. Vehicle depreciated at the rate of 15% per annum on a straight line method.
5. Provision for doubtful debts was adjusted 5% on the balance of debtors.

CLO1
C3**You are required to prepare:**

i. Statement of Comprehensive Income for the year ended 31 March 2012.

[15 marks]

ii. Statement of Financial Position as at 31 March 2012.

[10 marks]

SOALAN 2

- CLO1 (a) Senaraikan **TIGA (3)** contoh aset bukan semasa. [3 markah]
 C1
- CLO1 (b) Berikan **DUA (2)** sebab penyata kewangan perlu disediakan. [2 markah]
 C2
- (c) Berikut merupakan maklumat yang diperolehi daripada buku AINNUR Enterprise.

Ainnur Enterprise
Imbangan Duga pada 31 Mac 2012

<i>Perkara</i>	<i>Debit</i>	<i>Kredit</i>
<i>Stock pada 1 April 2011</i>	8,400	
<i>Belian dan Jualan</i>	75,700	150,250
<i>Pulangan</i>	500	
<i>Angkutan masuk</i>	760	
<i>Bank</i>	15,595	
<i>Penghutang dan Pembiutang</i>	7,200	4,615
<i>Insurans</i>	1,860	
<i>Sewa</i>		7,150
<i>Gaji</i>	14,000	
<i>Elektrik dan Air</i>	9,780	
<i>Hutang Lapuk</i>	250	
<i>Kenderaan</i>	40,000	
<i>Susutnilai Terkumpul - Kenderaan</i>		4,500
<i>Ambilan</i>	1,970	
<i>Premis</i>	150,800	
<i>Peruntukan Hutang Ragu</i>		300
<i>Modal pada 1 April 2011</i>		160,000
	326,815	326,815

Maklumat Tambahan:

1. Stok pada 31 Mac 2012 dinilai pada harga kos RM8,720 dan RM7,210 pada harga pasaran.
2. Insurans terdahulu RM155.
3. RM550 sewa diterima terdahulu.
4. Kenderaan disusunlai pada kadar 15% setahun menggunakan kaedah garis lurus.
5. Peruntukan hutang ragu dilaraskan pada kadar 5% ke atas penghutang.

Anda dikehendaki menyediakan:CLO1
C3

- i. Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2012.

[15 marks]

- ii. Penyata Kedudukan Kewangan pada 31 Mac 2012.

[10 marks]

QUESTION 3

- CLO1 (a) Define contra transaction in a control account. [2 marks]
 C1
 CLO1 (b) Describe **TWO (2)** purposes of a control account. [2 marks]
 C1
 (c) The following information was extracted from the book of Lee Enterprise for 2013:

	Balance on	1 January 2013	31 December 2013
		RM	RM
Debtors Ledger	Debit	12,100	?
	Credit	1,354	1,500
Creditors Ledger	Debit	1,760	360
	Credit	5,742	?

The followings were transactions for the year:

Dishonored cheque	3,541
Cash received from customers	131,000
Credit purchases	123,000
Discount allowed	3,700
Sales return	2,340
Purchases return	2,270
Credit sales	140,000
Interest charged to debtors	1,595
Cash paid to creditors	81,245
Contra	3,257
Discount received	1,060
Bad debts	2,210

You are required to prepare:

- CLO1 (a) Debtors control account. [8 Marks]
 C2
 (b) Creditors control account. [8 Marks]

SOALAN 3

- CLO1 (a) Berikan definisi kontra di dalam akaun kawalan [2 markah]
C1

CLO1 (b) Huraikan DUA (2) tujuan penyediaan akaun kawalan [2 markah]
C1

(c) Berikut adalah maklumat daripada buku perniagaan Lee Enterprise bagi tahun 2013:

	<i>Baki pada</i>	<i>1 Januari 2013</i>	<i>31 Disember 2013</i>
		<i>RM</i>	<i>RM</i>
<i>Lejar Penghutang</i>	<i>Debit</i>	12,100	?
	<i>kredit</i>	1,354	1,500
<i>Lejar Pembiutang</i>	<i>Debit</i>	1,760	360
	<i>kredit</i>	5,742	?

Berikut merupakan urusniaga sepanjang tahun 2013:

Cek tidak laku	3,541
Penerimaan tunai daripada penghutang	131,000
Belian kredit	123,000
Diskaun diberi	3,700
Pulangan jualan	2,340
Pulangan belian	2,270
Jualan kredit	140,000
Caj faedah dikenakan keatas penghutang	1,595
Pembayaran tunai oleh pembiutang	81,245
Kontra	3,257
Diskaun diterima	1,060
Hutang lapuk	2,210

Anda dikehendaki menyediakan: