

SULIT



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

JABATAN KEJURUTERAAN AWAM

PEPERIKSAAN AKHIR

SESI 1 2015/2016

BCF 5012: FINANCIAL MANAGEMENT

TARIKH : 04 JANUARI 2016

MASA : 11.00 AM – 1.00 PM (2 JAM)

Kertas ini mengandungi **TUJUH (7)** halaman bercetak.
Bahagian A: Struktur (4 soalan)
Dokumen sokongan yang disertakan : ~~Kertas Graf, Formula dsb~~ / Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

STRUCTURED: 100 MARKS**INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **ALL** the question.

QUESTION 1

CLO 1
C1

(a) Define financial management.

(5 marks)

CLO1
C2

(b) Explain **FOUR (4)** functions of financial management.

(20 marks)

SOALAN 1

(a) *Definisi Pengurusan Kewangan.*

(5 markah)

(b) *Huraikan EMPAT (4) fungsi pengurusan kewangan.*

(20 markah)

QUESTION 2

CLO 1
C1

The following trial balance has been prepared from Vee Kat ledger balances for the programming and software services for the year ended 30 June 2014.

CLO 4
C6

Trial balance for programming and software services as at 30 June 2014.

	Debit RM	Credit RM
Purchases	126,320	
Capital		28,882
Sales returns	5,855	
Drawings	33,445	
Loan		27,876
Equipment at cost	74,800	
Accumulated depreciation at 30 June 2014		14,960
Motor vehicle at cost	36,800	
Accumulated depreciation at 30 June 2014		13,248
Stock	19,580	
Trade debtors	16,420	
Trade creditors		13,964
Bank	51,523	
Sales		397,640
Motor expenses	26,987	
Salaries	77,086	
Rent & rates	13,130	
Light & heat	11,256	
Printing & stationery	3,368	
	496,570	496,570

Notes to the trial balance:

- Depreciation policy is as follows:
Equipment at 10% of the original cost which is RM7480
Motor vehicle at 20% reducing balance which is RM4710
- Stock held at 30 June 2014 was RM17,322.

Required

- List **FIVE (5)** taxes that are applicable for businesses in Malaysia.
(5 marks)
- Prepare a trading, profit and loss account for the year ended 30 June 2014 and balance sheet as at 30 June 2014.
(20 marks)

SOALAN 2

Berikut adalah imbangan duga yang telah disediakan daripada lejer Vee Kat bagi perkhidmatan 'programming and software' bagi tahun berakhir 30 June 2014.

	Debit RM	Credit RM
Belian	126,320	
Modal		28,882
Pulangan Jualan	5,855	
Ambilan	33,445	
Pinjaman		27,876
Peralatan (kos)	74,800	
Susutnilai terkumpul pada 30 June 2014		14,960
Kenderaan (kos)	36,800	
Susutnilai terkumpul pada 30 June 2014		13,248
Stok	19,580	
Penghutang	16,420	
Pemiutang		13,964
Bank	51,523	
Jualan		397,640
Belanja kenderaan	26,987	
Gaji	77,086	
Sewa	13,130	
Utiliti	11,256	
Percetakan & Alatulis	3,368	
	496,570	496,570

Nota tambahan:

- Polisi susutnilai seperti berikut:

Susutnilai peralatan adalah 10% daripada kos asal iaitu RM7480.

Susutnilai kenderaan adalah 20% daripada baki berkurangan iaitu RM4710.

- Stok pada 30 June 2014 adalah RM17,322.

Dikehendaki:

- Senaraikan **LIMA (5)** cukai yang dikenakan ke atas perniagaan di Malaysia.
(5 markah)
- Sediakan akaun perdagangan, untung dan rugi bagi tahun berakhir 30 June 2014 dan lembaran imbangan pada 30 June 2014.
(20 markah)

QUESTION 3

You are a financial consultant for the Super Squad Company. The director of capital budgeting has asked you to analyze two proposed capital investments, Projects A-White and B-Bubble. Each project has a cost of RM10,000 and the cost of capital for each is 12%. The projects' expected net cash flows are as follows:

Year	Expected Net Cash Flow	
	Project A-White	Project B-Bubble
0	(RM10,000)	(RM10,000)
1	6,500	3,500
2	3,000	3,500
3	3,000	3,500
4	1,000	3,500

(a) Define **TWO (2)** advantages of using net present value (NPV) in project valuation.

(5 marks)

(b) Do an evaluation for Super Squad Company to choose the best investment using the following method:

- i. Payback period
- ii. Net present value (NPV)
- iii. Internal rate of return (IRR)
- iv. Profitability index (PI)

(20 marks)

SOALAN 3

Anda adalah konsultan kewangan bagi Syarikat Super Squad. Pengarah unit belanjawan modal telah meminta anda menganalisa 2 cadangan pelaburan projek iaitu Projek A-White dan B-Bubble. Setiap projek memerlukan kos sebanyak RM10,000 dan kos modal setiap projek adalah 12%. Jangkaan aliran tunai bersih bagi setiap projek adalah seperti berikut:

Tahun	Jangkaan aliran tunai bersih	
	Projek A-White	Projek B-Bubble
0	(RM10,000)	(RM10,000)
1	6,500	3,500
2	3,000	3,500
3	3,000	3,500
4	1,000	3,500

(a) Kenalpasti **DUA (2)** kelebihan kaedah nilai purata bersih (NPV) dalam penilaian projek.

(5 markah)

(b) Buat penilaian bagi Syarikat Super Squad untuk memilih pelaburan yang terbaik berdasarkan kaedah di bawah:

- i. Tempoh bayaran balik
- ii. Nilai purata bersih (NPV)
- iii. Kadar Pulangan Dalam (IRR)
- iv. Indek Keberuntungan (PI)

(20 markah)

QUESTION 4

CLO 2
C1

(a) Define contract management. (3 marks)

(b) Explain corporate risk management. (7 marks)

CLO 2
C2

(c) Discuss **THREE (3)** an importances of risk management to a company in the construction industry.

(15 marks)

CLO 2
C3

SOALAN 4

(a) *Definisi Pengurusan Kontrak.* (3 markah)

(b) *Terangkan pengurusan risiko korporat.* (7 markah)

(c) *Bincangkan **TIGA (3)** kepentingan pengurusan risiko kepada sesebuah syarikat dalam industri pembinaan.*

(15 markah)

SOALAN TAMAT