

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENGAJIAN TINGGI**

JABATAN PERDAGANGAN

**PENILAIAN ALTERNATIF BERIKUTAN
PELAKSANAAN PERINTAH KAWALAN BERSYARAT**

SESI JUN 2020

DPA10183 : BUSINESS ACCOUNTING

NAMA PENYELARAS KURSUS : KHASNIZA BT ABD KARIM

KAEDAH PENILAIAN : PEPERIKSAAN ONLINE

JENIS PENILAIAN : ESEI BERSTRUKTUR (2 SOALAN)

TARIKH PENILAIAN : 17 DISEMBER 2020

TEMPOH PENILAIAN : 1 JAM

LARANGAN TERHADAP PLAGIARISM (AKTA 174)

**PELAJAR TIDAK BOLEH MEMPLAGIAT APA-APA IDEA, PENULISAN, DATA
ATAU CIPTAAN ORANG LAIN. PLAGIAT ADALAH SALAH SATU
PENYELEWENGAN AKADEMIK. SEKIRANYA PELAJAR DIBUKTIKAN
MELAKUKAN PLAGIARISM, PENILAIAN BAGI KURSUS BERKENAAN AKAN
DIMANSUHKAN DAN DIBERI GRED F DENGAN NILAI MATA 0.**

**(RUJUK BUKU ARAHAN-ARAHAN PEPERIKSAAN DAN KAEDAH PENILAIAN (Diploma) EDISI 6, JUN 2019,
KLAUSA 17.3)**

SECTION A: 50 MARKS
BAHAGIAN A: 50 MARKAH

INSTRUCTION:

This section consists of **TWO (2)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi DUA (2) soalan struktur. Jawab SEMUA soalan.

QUESTION 1

CLO2
C3

- (a) The following are the transactions of Wafiyah Trading.
2020
- | | |
|-----------|---|
| January 1 | Wafiyah, the owner of Wafiyah Trading invested cash of RM 20,000 into the business. |
| 5 | Furniture amounting to RM 2,000 was purchased on credit from Perabot Bahagia Bhd. |
| 9 | Wafiyah took cash of RM 1,000 for personal use. |
| 10 | The business paid a cheque for RM 100 for office stationery. |
| 13 | The business paid the full amount owed for the furniture purchased on 5 th January 2020 with cheque. |
| 25 | The business paid cash of RM 80 for advertising expenses. |
| 31 | The business paid salaries amounting to RM 2,000 with cheque. |

You are required to show all the transactions into the relevant ledgers without balancing off.

[10 Marks]

CLO2
C3

- (b) The following balances are extracted from the books of Aqif Izz Enterprise.

Accounts	RM
Accounts payable	18,000
General expenses	2,000
Accounts receivable	28,000
Notes payable	22,000
Rent expenses	10,000
Capital	64,000
Cash	40,000
Salary expenses	16,000
Drawing	8,000
Machinery	12,000
Equipment	36,000
Maintenance expenses	4,000
Fees income	52,000

You are required to construct the Trial Balance for Aqif Izz Enterprise as at 31st August 2020

[15 Marks]

SOALAN 1CLO2
C3(a) *Berikut merupakan transaksi bagi Perniagaan Wafiyah.
2020*

- Januari 1 Wafiyah sebagai pemilik kepada Perniagaan Wafiyah telah melabur tunai sebanyak RM 20,000 ke dalam perniagaan.*
- 5 Membeli perabot dengan harga RM 2,000 secara hutang dari Perabot Bahagia Bhd.*
- 9 Wafiyah mengambil tunai RM 1,000 untuk kegunaan peribadi.*
- 10 Perniagaan membeli alatulis RM 100 dan dibayar menggunakan cek.*
- 13 Perniagaan membayar keseluruhan hutang perabot yang dibeli pada 5 Januari 2020 dengan cek.*
- 25 Perniagaan membuat bayaran pengiklanan RM 80 secara tunai.*
- 31 Perniagaan membayar gaji RM 2,000 dengan menggunakan cek.*

Anda dikehendaki untuk menunjukkan kesemua transaksi ke dalam lejar tanpa mengimbangkan akaun

[10 Markah]

CLO2
C3(b) *Berikut merupakan baki yang diambil daripada buku Aqif Izz Enterprise.*

Akaun	RM
<i>Akaun belum bayar</i>	<i>18,000</i>
<i>Belanja Am</i>	<i>2,000</i>
<i>Akaun belum terima</i>	<i>28,000</i>
<i>Nota belum bayar</i>	<i>22,000</i>
<i>Belanja Sewa</i>	<i>10,000</i>
<i>Modal</i>	<i>64,000</i>
<i>Tunai</i>	<i>40,000</i>
<i>Belanja Gaji</i>	<i>16,000</i>
<i>Ambilan</i>	<i>8,000</i>
<i>Mesin</i>	<i>12,000</i>
<i>Peralatan</i>	<i>36,000</i>
<i>Belanja pembaikan</i>	<i>4,000</i>
<i>Pendapatan Yuran</i>	<i>52,000</i>

Anda dikehendaki untuk membina Imbangan Duga bagi Aqif Izz Enterprise pada 31 Ogos 2020

[15 Markah]

QUESTION 2

CLO2
C3

Pn Dalily, the owner of MUMMYLICIOUS Enterprise, has appointed you as an accounts clerk to help her prepare the financial statements of his business. The following is trial balance of MUMMYLICIOUS Enterprise as 31st March 2020 along with some additional information.

	Debit (RM)	Credit (RM)
Accounts Payable		25,500
Accounts receivable	31,500	
Bad debts expenses	4,500	
Capital		60,000
Carriage inwards	1,500	
Carriage Outward	4,500	
Cash at bank	26,000	
Cash	1,300	
Commission Received		52,500
Insurance	9,000	
Advertisement	7,500	
Land and building	150,000	
Loan from AEON Bank		70,500
Motor Van	90,000	
Accumulated depreciation :		
- Motor Van		37,500
Vehicles maintenance expenses	18,000	
General Expenses	4,500	
Purchases	128,750	
Return Inwards	5,250	
Returns Outwards		2,250
Sales		321,500
Inventory as at 1 April 2019	42,000	
Wages and Salaries expenses	39,000	
Water and Electricity expenses	6,450	
	569,750	569,750

Additional information:

1. Depreciation for the year is as follows :
Motor Van at 20% on cost per annum.
2. Inventory on 31st March 2020 was valued at RM 45,000.
3. An accrued general expense is RM 3,000.
4. Bad debt amounting to RM 2,400 is to be written off.
5. The owner had taken RM 2,430 worth of the goods for his daughter's party and had drawn out RM 1,200 from the business bank account for his personal use. No record had been made in the books.
6. On 1st April 2019, MUMMYLICIOUS had withdrawn RM 20,000 from the bank account and invested amount in Saham Bank Rakyat. As at 31st March

2020, 5% dividend was received. None of the transactions had been recorded in the books.

You are required to:

- a) Prepare the Statement of Comprehensive Income for the year ending 31st March 2020. [12.5 Marks]
- b) Prepare the Statement of Financial Position as at 31st March 2020. [12.5 Marks]

SOALAN 2

CLO2
C3

Pn Dalily merupakan pemilik MUMMYLICIOUS Enterprise, telah melantik anda sebagai kerani akaun untuk membantu beliau dalam penyediaan Penyata Kewangan bagi perniagaannya. Berikut merupakan Imbangan Duga bagi MUMMYLICIOUS pada 31 Mac 2020 dengan maklumat tambahan.

	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Akaun belum bayar</i>		<i>22,500</i>
<i>Akaun belum terima</i>	<i>31,500</i>	
<i>Belanja Hutang Lapuk</i>	<i>4,500</i>	
<i>Modal</i>		<i>60,000</i>
<i>Angkutan Masuk</i>	<i>1,500</i>	
<i>Angkutan Keluar</i>	<i>4,500</i>	
<i>Tunai di bank</i>	<i>26,000</i>	
<i>Tunai</i>	<i>1,300</i>	
<i>Komisen diterima</i>		<i>52,500</i>
<i>Insurans</i>	<i>9,000</i>	
<i>Pengiklanan</i>	<i>7,500</i>	
<i>Tanah dan bangunan</i>	<i>150,000</i>	
<i>Pinjaman dr AEON Bank</i>		<i>70,500</i>
<i>Van</i>	<i>90,000</i>	
<i>Susutnilai Berkumpul :</i>		
<i>- Van</i>		<i>37,500</i>
<i>Belanja pembaikan kenderaan</i>	<i>18,000</i>	
<i>Belanja Am</i>	<i>4,500</i>	
<i>Belian</i>	<i>128,750</i>	
<i>Pulangan Masuk</i>	<i>5,250</i>	
<i>Pulangan Keluar</i>		<i>2,250</i>
<i>Jualan</i>		<i>321,500</i>
<i>Inventori pada 1 April 2019</i>	<i>42,000</i>	
<i>Belanja gaji dan upah</i>	<i>39,000</i>	
<i>Belanja elektrik dan air</i>	<i>6,450</i>	
	<i>569,750</i>	<i>569,750</i>

Maklumat Tambahan:

- 1. Susutnilai bagi tahun ini adalah seperti berikut :
Van at 20% ke atas kos setahun*
- 2. Inventori pada 31 Mac 2020 adalah RM 91 800*
- 3. Belanja Am tertunggak sebanyak RM 3000*
- 4. Hutang lapuk RM 2400 dihapuskira.*
- 5. Pemilik mengambil barang bernilai RM 2430 untuk kegunaan parti anaknya dan mengambil tunai sebanyak RM 1200 untuk kegunaan peribadi. Tiada catatan dibuat di dalam buku.*
- 6. Pada 1 April 2019, MUMMYLICIOUS telah mengeluarkan RM 20 000 dari akaun bank untuk dilaburkan di dalam Saham Bank Rakyat. Pada 31 Mac*

2020, 5% dividen telah diterima. Walau bagaimanapun, kesemua transaksi tidak direkodkan di dalam buku.

Anda dikehendaki untuk:

- a) *Menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2020.*
[12.5 Markah]
- b) *Menyediakan Penyata Kedudukan Kewangan pada 31 Mac 2020*
[12.5 Markah]

END OF QUESTION
SOALAN TAMAT