

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2021 / 2022

DPA10183: BUSINESS ACCOUNTING

TARIKH : 26 JUN 2022

MASA : 8.30 PAGI – 10.30 PAGI (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 SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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 struktur. Jawab **SEMUA** soalan.*

QUESTION 1CLO1
C1

(a) (i) Give **ONE (1)** example for each account types below:

Account Types	Example
Non-Current Liability	
Owner's equity	
Current Asset	
Current Liability	
Revenue	

[5 marks]

(ii) Below are the transactions of Nureen Enterprise for January 2021.

2021 January	Transactions	Journal
1	Nureen, the owner of Nureen Enterprise invested cash RM10,000 into the business bank account.	
5	Furniture amounting RM5,000 was purchased on credit from CASA Furniture Bhd.	
9	Received invoice from IK Bhd. amounting RM3,200.	
13	The business paid the full amount owing for the furniture purchased on the 5 th January by cheque.	
25	Sent invoice to Syarikat Laila amounting RM4,500.	

You are required to identify the relevant journal for each transaction above.

[5 marks]

CLO1
C2

- (b) The following balance were extracted from EZ Laundry Enterprise on 1st June 2021.

Cash	RM5,000
Cash at bank	RM15,000
Machine	RM50,000

Below are the transactions for June 2021:

Date	Transaction
June 6	Credit sales RM2,400 to Bubble Shop.
15	Purchased dryer machine from Toshiba RM8,000 by cheque.
20	Purchased of goods worth RM 6,600 by cheque.
22	Bubble Shop paid all amount owing on 6 th June, by cheque RM2,200.

- (i) Express all the information above into the relevant ledger with balance off the ledger.

[13 marks]

- (ii) Explain the difference between the debit balance and credit balance in accounting.

[2 marks]

SOALAN 1CLO1
C1(a) (i) Berikan **SATU (1)** contoh untuk setiap jenis akaun di bawah:

<i>Jenis akaun</i>	<i>Contoh</i>
<i>Liabiliti Bukan Semasa</i>	
<i>Equiti Pemilik</i>	
<i>Aset Semasa</i>	
<i>Liabiliti Semasa</i>	
<i>Hasil</i>	

[5 markah]

(ii) Dibawah merupakan urus niaga Nureen Enterprise untuk Januari 2021.

<i>2021 Januari</i>	<i>Urus niaga</i>	<i>Jurnal</i>
<i>1</i>	<i>Nureen, pemilik Nureen Enterprise melaburkan tunai sebanyak RM10,000 ke dalam akaun bank perniagaan.</i>	
<i>5</i>	<i>Perabot bernilai RM5,000 dibeli secara kredit daripada CASA Furniture Bhd.</i>	
<i>9</i>	<i>Terima invoice daripada IK Bhd. berjumlah RM3,200</i>	
<i>13</i>	<i>Cek dikeluarkan oleh perniagaan kerana bayaran penuh hutang pembelian perabot pada 5hb Januari.</i>	
<i>25</i>	<i>Menghantar invoice kepada Syarikat Laila berjumlah RM4,500.</i>	

Anda dikehendaki mengenal pasti jurnal yang berkaitan bagi setiap urus niaga di atas.

[5 markah]

CLO1
C2

(b) Baki berikut diestrak daripada EZ Laundry Enterprise pada 1 Jun 2021.

Tunai	RM5,000
Tunai di bank	RM15,000
Mesin	RM50,000

Berikut adalah urus niaga untuk Jun 2021:

Tarikh	Urus niaga
Jun 6	Jualan kredit RM2,400 kepada Bubble Shop.
15	Belian mesin pengering daripada Toshiba RM8,000 dengan cek.
20	Belian barang niaga bernilai RM 6,600 dengan cek.
22	Bubble Shop membayar semua jumlah terhutang pada 6 Jun, dengan cek RM2,200.

(i) Nyatakan semua maklumat di atas ke dalam lejar yang berkaitan dengan memastikan ledger ditutup.

[13 markah]

(ii) Terangkan perbezaan antara baki debit dan baki kredit dalam perakaunan.

[2 markah]

QUESTION 2CLO2
C1(a) Recognize **FIVE (5)** types of error that are revealed by Trial Balances.

[5 marks]

CLO2
C2(b) The following account balance were extracted from Endmik Shop as at 31st December 2021.

ACCOUNT	RM
Cash	40,550
Opening stock	16,000
Purchases	55,000
Sales	95,200
Return inwards	2,500
Fixtures & fitting	45,500
Carriage outwards	1,550
Mortgage	50,000
Water and electricity	3,000
Salaries	6,500
Premises	150,000
Loan from bank	108,000
Insurance	3,600
Bank (overdraft)	12,000
General expenses	2,200
Account receivable	44,000
Account payables	37,000
Capital	68,200

You are required to report all the account balances above into the correct Trial Balance format.

[15 marks]

SOALAN 2CLO2
C1(a) Kenalpasti **LIMA (5)** jenis kesilapan yang didedahkan oleh Imbangan Duga.

[5markah]

CLO2
C2

(b) Baki akaun berikut telah diestrak daripada Endmik Shop pada 31 Disember 2021.

AKAUN	RM
<i>Tunai</i>	<i>40,550</i>
<i>Stok awal</i>	<i>16,000</i>
<i>Belian</i>	<i>55,000</i>
<i>Jualan</i>	<i>95,200</i>
<i>Pulangan Masuk</i>	<i>2,500</i>
<i>Lekapan dan Lengkapan</i>	<i>45,500</i>
<i>Angkutan Keluar</i>	<i>1,550</i>
<i>Gadaian</i>	<i>50,000</i>
<i>Air dan elektrik</i>	<i>3,000</i>
<i>Gaji</i>	<i>6,500</i>
<i>Premis</i>	<i>150,000</i>
<i>Pinjaman bank</i>	<i>108,000</i>
<i>Insuran</i>	<i>3,600</i>
<i>Overdraf Bank</i>	<i>12,000</i>
<i>Belanja Am</i>	<i>2,200</i>
<i>Akaun belum terima</i>	<i>44,000</i>
<i>Akaun belum bayar</i>	<i>37,000</i>
<i>Modal</i>	<i>68,200</i>

Anda dikehendaki melaporkan semua baki akaun di atas ke dalam format Imbangan Duga yang betul.

[15 markah]

QUESTION 3

Syarikat Fizer Sdn Bhd
Trial Balance as at 31st December 2021

Items	Debit (RM)	Credit (RM)
Capital		8,648
Office equipment	4,280	
Bad debts	250	
Purchases	26,810	
Wages and salaries	3,200	
Carriage inwards	120	
Debtors and Creditors	3,680	2,680
Stock as at 1 January 2020	1,890	
Sales		32,470
General expenses	168	
Cash	3,400	
	43,798	43,798

Additional information:

- i. Stock as at 31st December 2021 is RM4,250
- ii. A prepaid wages & salaries is RM360
- iii. Accrual general expenses is RM50
- iv. Bad debt to be written off is RM280
- v. Bad debt recovery is RM180 by cash
- vi. Depreciation of office equipment at 5% on cost.

CLO2
C2

(a) Prepare the Statement of Comprehensive Income for the year ended 31st December 2021

[15marks]

CLO2
C3

(b) Construct Statement of Financial Position as at 31st December 2021.

[15 marks]

SOALAN 3

*Syarikat Fizer Sdn Bhd
Imbangan Duga pada 31 Disember 2021*

<i>Item-item</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Modal</i>		8,648
<i>Peralatan pejabat</i>	4,280	
<i>Hutang lapuk</i>	250	
<i>Belian</i>	26,810	
<i>Upah dan gaji</i>	3,200	
<i>Angkutan masuk</i>	120	
<i>Penghutang dan pemiutang</i>	3,680	2,680
<i>Stok pada 1 Januari 2020</i>	1,890	
<i>Jualan</i>		32,470
<i>Belanja am</i>	168	
<i>Tunai</i>	3,400	
	43,798	43,798

Maklumat tambahan:

CLO2
C2

- i. *Stok pada 31 Disember 2021 adalah RM4250.*
- ii. *Upah dan Gaji terdahulu adalah sebanyak RM36*
- iii. *Belanja am terakru sebanyak RM50*
- iv. *Hutang lapuk untuk dihapuskan adalah RM280*
- v. *Hutang lapuk pulih adalah RM180 secara tunai*
- vi. *Susutnilai peralatan pejabat sebanyak 5% atas kos.*

(a) Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2021

[15 markah]

CLO2
C3

(b) Binakan Penyata Kedudukan Kewangan pada 31 Disember 2021.

[15 markah]

SOALAN TAMAT