

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2022/2023

DPA10183: BUSINESS ACCOUNTING

TARIKH : 19 DISEMBER 2022

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 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** the questions.

ARAHAN :

Bahagian ini mengandungi TIGA (3) soalan struktur. Jawab SEMUA soalan.

QUESTION 1

CLO1
C1

(a) (i) Identify the correct accounting classification for each account below:

Account	Accounting Classification
<i>Example: Cash in hand</i>	<i>Current Asset</i>
1. Overdraft bank	
2. Interest on loan	
3. Fixed deposit	
4. Account payable	
5. Account receivables	

(Write in the answer sheet provided)

[5 marks]

(ii) Below are the transactions of Beauty Enterprise for October 2021:

2021 October	Transaction	Journal
2	Bibi, the owner of Beauty Enterprise contributed cash RM15,000 into the business bank account.	
8	Received invoice from Kacak Bhd. amounting RM5,000.	
15	Machine amounting RM8,000 was purchased on credit from Smart Machinery Bhd.	
22	Sent invoice to Cantek Shop amounting RM4,000.	
26	The business paid the full amount owing for the transaction on 8 th October by cheque.	

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

(Write in the answer sheet provided)

[5 marks]

CLO1
C1

CLO1
C2

- (b) Maria started her business MariMara Enterprise on 1 July 2021. The following are transactions for the month of July:

Date	Transaction
2021 July 1	Started business with: Cash in hand RM 6,000. Cash at bank RM 18,000.
5	Credit sales RM3,400 to Bunga Bhd.
15	Purchased two machines from Tosheeba worth RM9,000 each.
18	Purchased goods worth RM 6,600 by cheque.
23	Bunga Bhd paid all amount owing on 5 July, by cheque RM3,200.
27	Paid salary RM 1,800 by cheque.

- (i) Report all the transactions above into the relevant ledger. (Balance off ledger)

[13 marks]

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

[2 marks]

CLO1
C1**SOALAN 1**

(a) (i) Kenalpasti klasifikasi perakaunan yang betul untuk setiap akaun di bawah:

<i>Akaun</i>	<i>Klasifikasi Perakaunan</i>
<i>Contoh: Tunai di tangan</i>	<i>Aset semasa</i>
<i>1. Bank overdraf</i>	
<i>2. Faedah atas pinjaman</i>	
<i>3. Simpanan tetap</i>	
<i>4. Akaun belum bayar</i>	
<i>5. Akaun belum terima</i>	

(Jawab di dalam kertas jawapan yang disediakan)

[5 markah]

(ii) Berikut adalah urusanniaga Beauty Enterprise untuk Oktober 2021:

<i>2021 Oktober</i>	<i>Urusniaga</i>	<i>Jurnal</i>
<i>2</i>	<i>Bibi, pemilik Beauty Enterprise menyumbang wang tunai RM15,000 ke dalam akaun bank perniagaan.</i>	
<i>8</i>	<i>Menerima invois daripada Kacak Bhd berjumlah RM5,000.</i>	
<i>15</i>	<i>Mesin berjumlah RM8,000 dibeli secara kredit daripada Smart Machinery Bhd.</i>	
<i>22</i>	<i>Menghantar invois ke Kedai Cantek berjumlah RM4,000.</i>	
<i>26</i>	<i>Perniagaan membayar amaun penuh yang terhutang untuk urusanniaga pada 8 Oktober menggunakan cek.</i>	

Anda dikehendaki mengenalpasti jurnal yang berkaitan untuk setiap urusanniaga di atas.

(Jawab di dalam kertas jawapan yang disediakan)

[5 markah]

CLO1
C2

- (b) Maria memulakan perniagaannya MariMara Enterprise pada 1 Julai 2021. Berikut adalah urusanniaga untuk bulan Julai:

<i>Tarikh</i>	<i>Urusniaga</i>
2021 Julai 1	Memulakan perniagaan dengan: Tunai di tangan RM 6,000. Tunai di bank RM 18,000.
5	Jualan kredit RM3,400 kepada Bunga Bhd.
15	Membeli dua mesin daripada Tosheeba RM9,000 setiap satu.
18	Membeli barang bernilai RM 6,600 dengan cek.
23	Bunga Bhd membayar semua jumlah terhutang pada 5 Julai, dengan cek RM3,200.
27	Bayar gaji RM 1,800 dengan cek.

- (i) Laporkan semua transaksi di atas ke dalam lejar yang berkaitan. (Imbangkan)
[13 markah]

- (ii) Terangkan perbezaan antara baki debit dan baki kredit dalam perakaunan.
[2 markah]

QUESTION 2CLO2
C1(a) List **FIVE (5)** of tangible errors in Trial Balance.

[5 marks]

CLO2
C2

(b) Report all account balance below into the correct Trial Balances for Aimi Enterprise as at 31 December 2021.

[15 marks]

Particulars	RM
Cash	46 150
Opening stock	16 000
Closing stock	22 000
Purchases	45 000
Sales	65 200
Return inwards	2 500
Motor vehicle	80 000
Fixtures & fitting	45 500
Shop lot	180 000
Carriage outwards	1 550
Carriage inwards	1 200
Water and electricity	3 000
Salaries	6 500
Machine	50 000
Loan from bank	100 000
Insurance	3 600
Bank (overdraft)	12 000
Utilities	2 200
Account receivable	54 000
Account payables	30 000
Capital	110 000

SOALAN 2CLO2
C1(a) Senaraikan **LIMA (5)** kesilapan ketara di dalam Imbangan Duga.

[5 markah]

CLO2
C2

(b) Laporkan semua baki akaun di bawah ke dalam Imbangan Duga yang betul untuk Ami Enterprise pada 31 Disember 2021.

[15 markah]

Item-item	RM
Tunai	46 150
Stok awal	16 000
Stok akhir	22 000
Belian	45 000
Jualan	65 200
Pulangan masuk	2 500
Kenderaan	80 000
Lekapan dan lengkapan	45 500
Rumah kedai	180 000
Angkutan keluar	1 550
Angkutan masuk	1 200
Bil air dan elektrik	3 000
Gaji	6 500
Mesin	50 000
Pinjaman bank	100 000
Insuran	3 600
Bank (overdraf)	12 000
Utiliti	2 200
Akaun belum terima	54 000
Akaun belum bayar	30 000
Modal	110 000

QUESTION 3

The trial balance of Meelan Enterprise as at 31 December 2021 is as follow:

<u>Meelan Enterprise</u>		
<u>Trial Balance as at 31 December 2021</u>		
Account	Debit (RM)	Credit (RM)
Building	100,000	
Vehicle	70,000	
Opening inventory	8,900	
Creditor		30,000
Debtor	50,000	
Allowance for doubtful debt		400
Bank	15,000	
Cash	10,700	
Electricity and water expenses	3,000	
Rental received		3,300
Petrol expenses	1,800	
Purchase	35,000	
Sales		109,000
Capital		151,700
	294,400	294,400

Additional information:

- i. Closing inventory was valued at RM10,000
- ii. Accrued electricity and water expenses are RM100.
- iii. Rent received is RM250 per month.
- iv. Bad debts worth of RM300 was created.
- v. Allowance for doubtful debts was estimated at 1% from net debtor.
- vi. Depreciation for vehicle is 5% per annum on cost.

You are required to:

CLO1
C2 (a) Report the information into Statement Of Comprehensive Income for the year ended 31 December 2021

[15 marks]

CLO2
C3 (b) Prepare Statement Of Financial Position as at 31 December 2021 for Meelan Enterprise.

[15 marks]

SOALAN 3

Imbangan Duga Meelan Enterprise pada 31 Disember 2021 adalah seperti berikut:

Meelan Enterprise
Imbangan Duga pada 31 Disember 2021

Akaun	Debit (RM)	Kredit (RM)
Bangunan	100,000	
Kenderaan	70,000	
Inventori awal	8,900	
Pemiutang		30,000
Penghutang	50,000	
Elaun hutang ragu		400
Bank	15,000	
Tunai	10,700	
Belanja eletrik dan air	3,000	
Sewa diterima		3,300
Belanja petrol	1,800	
Belian	35,000	
Jualan		109,000
Modal		151,700
	294,400	294,400

Maklumat tambahan:

- i. Inventori akhir bernilai sebanyak RM10,000
- ii. Belanja eletrik dan air terakru adalah RM100.
- iii. Sewa diterima adalah sebanyak RM250 sebulan.
- iv. Hutang Lapuk sebanyak RM300 telah diwujudkan.
- v. Elaun hutang ragu dianggarkan sebanyak 1% daripada nilai penghutang bersih.
- vi. Susutnilai kenderaan adalah sebanyak 5% setahun atas kos.

Anda dikehendaki untuk:

CLO1
C2

(a) Laporkan maklumat ke dalam Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2021

[15 markah]

CLO2
C3

(a) Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2021 bagi Meelan Enterprise.

[15 markah]

SOALAN TAMAT