

SULIT



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

JABATAN PERDAGANGAN

PENILAIAN ALTERNATIF

SESI 1 2021/2022

DPA10183 : BUSINESS ACCOUNTING

NAMA PENYELARAS KURSUS : KHASNIZA BINTI ABD KARIM

KAEDAH PENILAIAN : PEPERIKSAAN ONLINE

**JENIS PENILAIAN : SOALAN OBJEKTIF (20 SOALAN)
ESEI BERSTRUKTUR (3 SOALAN)**

TARIKH PENILAIAN : 24 JANUARI 2022

TEMPOH PENILAIAN : 2 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: 25 MARKS**BAHAGIAN A: 25 MARKAH****INSTRUCTION:**

This section consists of **TWENTY (20)** objective questions.

ARAHAN:

Bahagian ini Mengandungi DUA PULUH (20) soalan objektif.

- CLO1
C1
1. Bookkeeping differs from accounting. State the accounting process that involved in bookkeeping?
Simpan kira berbeza daripada perakaunan. Nyatakan proses perakaunan yang terlibat dalam simpan kira?
- A. Recording
Merekod
 - B. Measurement
Mengukur
 - C. Identification
Mengenalpasti
 - D. Communication
Menyampaikan maklumat
- CLO1
C1
2. The definition of accounting involves four stages. Which of the following stages are correctly in order?
Definisi perakaunan melibatkan empat peringkat. Antara peringkat berikut, yang manakah mengikut urutan yang betul?
- A. Recording, Classifying, Interpreting, Summarizing
Merekod, Mengklasifikasi, Menterjemah, Menganalisis
 - B. Classifying, Recording, Summarizing, Interpreting
Mengklasifikasi, Merekod, Menganalisis, Menterjemah
 - C. Recording, Classifying, Summarizing, Interpreting
Merekod, Mengklasifikasi, Menganalisis, Menterjemah
 - D. Classifying, Recording, Interpreting, Summarizing
Mengklasifikasi, Merekod, Menterjemah, Menganalisis

- CLO1
C2
3. The following are types of users of accounting information EXCEPT
Berikut adalah pengguna maklumat perakaunan KECUALI
- A. A director is an internal user
Pengarah ialah pengguna dalaman
 - B. A potential investor is an internal user
Pelabur berpotensi ialah pengguna dalaman
 - C. A customer is an external user
Pelanggan ialah pengguna luaran
 - D. A tax authority is an external user
Pihak berkuasa percukaian ialah pengguna luaran
- CLO1
C2
4. A business may only report activities on financial statements that are specifically related to company operations, not those activities that affect the owner personally, is known as
- Perniagaan hanya boleh melaporkan aktiviti pada penyata kewangan yang berkaitan dengan operasi syarikat, bukan aktiviti yang melibatkan pemilik secara peribadi, dikenali sebagai*
- A. Separate Entity Concept
Konsep Entiti Berasingan
 - B. Monetary Measurement Concept
Konsep Wang Sebagai Pengukuran
 - C. Going Concern Concept
Konsep Berterusan
 - D. Time Period Concept
Konsep Tempoh Masa
- CLO1
C1
5. Assets are divided into TWO (2) main categories...
Aset terbahagi kepada DUA (2) kategori....
- A. Assets and Non Assets
Aset dan Bukan Aset
 - B. Variable Assets and Non Assets
Aset Berubah dan Bukan Aset
 - C. Current Assets and Non-Current Assets
Aset Semasa dan Aset Bukan Semasa
 - D. Fixed Assets and Assets
Aset Tetap dan Aset

CLO1
C1

6. The accounting equation is expressed as
Persamaan perakauan dinyatakan sebagai.....

- A. Assets + Liabilities = Owner's Equity
Aset + Liabiliti = Ekuiti Pemilik
- B. Assets – Non-current Assets = Liabilities
Aset – Aset Bukan Semasa = Liabiliti
- C. Assets = Liabilities + Investments by Owners
Aset = Liabiliti + Pelaburan oleh Pemilik
- D. Assets = Liabilities + Owner's Equity
Aset = Liabiliti + Ekuiti Pemilik

CLO1
C2

7. Miss Nani invested RM3500 cash into her business. How does this transaction give an impact to the accounting equation?
Cik Nani telah membawa masuk tunai RM3500 ke dalam perniagaannya. Bagaimanakah urus niaga ini memberi kesan kepada persamaan perakaunan?

- A. Assets and capital increase by the same amount
Aset dan modal bertambah pada amaun yang sama
- B. Assets and liabilities increased by the same amount
Aset dan liability bertambah pada amaun yang sama
- C. Liabilities and capital increase by the same amount
Liabiliti dan modal bertambah pada amaun yang sama
- D. Assets, liabilities and capital increase in the same amount
Aset, liabiliti dan modal bertambah pada amaun yang sama

CLO1
C2

8. Paid electricity bills RM300 by cheque
Bayar bil elektrik RM300 dengan cek

- A. Assets Decrease, Expenses Decrease
Aset Bertambah, Belanja Berkurang
- B. Expenses Increase, Revenue Decrease
Belanja Bertambah, Hasil Berkurang
- C. Assets Increased, Revenue Increased
Aset Bertambah, Hasil Bertambah
- D. Assets Decrease, Expenses Increased
Aset Berkurang,, Belanja Bertambah

- CLO1
C1
9. This document is used in credit transaction only and issued by the sellers. What is the source document that the statement refers to?
Dokumen ini digunakan dalam transaksi kredit sahaja dan dikeluarkan oleh penjual. Apakah dokumen sumber yang dirujuk oleh pernyataan itu?
- A. Cash Bills
Bil Tunai
 - B. Receipts
Resit
 - C. Invoice
Invois
 - D. Vouchers
Baucer
- CLO1
C1
10. A special journal is used to record a specific type of transaction only. Example of special journal are as below EXPECT:
Jurnal khas digunakan untuk merekodkan transaksi tertentu sahaja. Contoh jurnal khas adalah seperti di bawah KECUALI:
- A. Purchase Journal
Jurnal Belian
 - B. Sales Journal
Jurnal Jualan
 - C. Sales Return Journal
Jurnal Pulangan Jualan
 - D. Drawing Journal
Jurnal Ambilan
- CLO1
C2
11. The purchase of office equipment on credit must be recorded in the
Pembelian peralatan pejabat secara kredit hendaklah direkodkan dalam.....
- A. Cash Book
Buku Tunai
 - B. Purchase Journal
Jurnal Belian
 - C. General Journal
Jurnal Am
 - D. Sales Journal
Jurnal Jualan

CLO1
C2

12. Which of the following expenses does not involve any payment of cash?
Antara perbelanjaan berikut, yang manakah tidak melibatkan sebarang pembayaran tunai?
- A. Insurance
Insuran
 - B. Salary
Gaji
 - C. General Expenses
Belanja Am
 - D. Bad Debt
Hutang Lapuk

CLO2
C1

13. Which of the following accounts that always has a credit balance?
Manakah antara akaun berikut yang sentiasa mempunyai baki kredit?
- A. Bank Account
Akaun Bank
 - B. Drawing Account
Akaun Ambilan
 - C. Office Equipment Account
Akaun Peralatan Pejabat
 - D. Capital Account
Akaun Modal

CLO2
C1

14. The sales of RM400 are bank in. What is the double entry for this transaction?
Jualan RM400 telah dibankkan. Apakah catatan bergu untuk transaksi ini?
- A. Debit Sales Account and Credit Cash Account
Debit Akaun Jualan dan Kredit Akaun Tunai
 - B. Debit Bank Account and Credit Sales Account
Debit Akaun Bank dan Kredit Akaun Jualan
 - C. Debit Bank Account and Credit Cash Account
Debit Akaun Bank dan Kredit Akaun Tunai
 - D. Debit Cash Account and Credit Sales Account
Debit Akaun Tunai dan Kredit Akaun Jualan

CLO2
C2

15. Trial Balance can be used to ...
Imbangan Duga digunakan untuk.....
- A. Help planning and decision making
Membantu dalam perancangan dan membuat keputusan
 - B. Evaluate the performance of the business
Menilai prestasi sesuatu perniagaan
 - C. Provide summary for the preparation of final accounts
Menyediakan ringkasan bagi penyediaan akaun akhir
 - D. Disclose transaction which have been omitted from recording process
Menunjukkan transaksi yang telah diperolehi daripada proses perekodan

CLO2
C2

16. Which ledger balances are written on the credit side of the trial balance?
Baki lejar yang manakah ditulis pada bahagian kredit imbangan duga?
- A. An Assets
Aset
 - B. A Revenue
Hasil
 - C. A Drawing
Ambilan
 - D. An Expenses
Belanja

CLO2
C3

17. The insurance premium of RM3000 has been paid for the period 1st May 2020 to 30th April 2021. The financial year ended on 31st December 2020. The insurance expenses for the year is
Premium insurans sebanyak RM3000 telah dibayar untuk tempoh 1 Mei 2020 hingga 30 April 2021. Tahun kewangan berakhir pada 31 Disember 2020. Perbelanjaan insurans untuk tahun tersebut ialah
- A. RM1,750
 - B. RM3,000
 - C. RM1,000
 - D. RM2,000

CLO2
C3

18. Tasnim Trading bought a vehicle at a cost amounted RM50,000 on 1 January 2016. The depreciation rate is 10% per annum using the straight line method. What is the accumulate depreciation amount of vehicle on the 31 December 2019?

Perniagaan Tasnim telah membeli kenderaan dengan kos berjumlah RM50,000 pada 1 Januari 2016. Kadar susut nilai ialah 10% setahun menggunakan kaedah garis lurus. Berapakah jumlah susut nilai terkumpul kenderaan pada 31 Disember 2019?

- A. RM20,000
- B. RM5,000
- C. RM15,000
- D. RM30,000

CLO2
C1

19. Which of the following accounting records is the main source of information used to prepare the financial statements?

Manakah antara rekod perakaunan berikut merupakan sumber maklumat utama yang digunakan untuk menyediakan penyata kewangan?

- A. Journal Entries
Catatan Jurnal
- B. T-Accounts
Akaun T
- C. Trial Balance
Imbangan Duga
- D. Chart Of Accounts
Carta Akaun

CLO2
C1

20. A financial statement that summarizes company revenue and expenses is?
Penyata kewangan yang meringkaskan hasil dan perbelanjaan syarikat ialah?

- A. Statement of Financial Position
Penyata Kedudukan Kewangan
- B. Statement of Comprehensive Income
Penyata Pendapatan Komprehensif
- C. Retained Earnings Statement
Penyata Pendapatan Diterima
- D. Statement of Cash Flows
Penyata Aliran Tunai

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 1**SOALAN 1**

(a) (i) Describe the basic accounting concepts as below:

Huraikan konsep asas perakaunan seperti di bawah:

Going Concern Concept.

Konsep Usaha Berterusan

Materiality Concept.

Konsep Materialiti

[4 marks]

[4 markah]

(ii) Identify the item below into the relevant elements:

Kenalpasti item di bawah mengikut elemen yang berkaitan:

Items <i>Item</i>	Asset <i>Aset</i>	Liability <i>Tanggungan</i>	Owner's Equity <i>Ekuiti Pemilik</i>	Revenues <i>Pendapatan</i>	Expenses <i>Perbelanjaan</i>
Carriage Inwards <i>Angkutan masuk</i>					
Goodwill <i>Nama Baik</i>					

CLO1
C1

CLO1
C1

Last 2 year Profit <i>Keuntungan dua tahun ke belakang</i>					
Depreciation <i>Susutnilai</i>					
Drawing <i>Ambilan</i>					
Rent Received <i>Sewa Diterima</i>					

[6 marks]

[6 markah]

CLO1
C2

- (b) Categorize the following transactions in the Three-Column Cash Book
Kategorikan urusaniaga berikut ke dalam Buku Tunai Tiga Jalur.

Date	Transaction
2020	
March 1	Started business with RM5,000 cash in hand and RM50,000 cash at bank <i>Memulakan perniagaan dengan wang tunai RM5,000 dalam tangan dan RM50,000 tunai di bank</i>
2	Withdrew cheque for office use RM4,000 <i>Mengeluarkan cek untuk kegunaan pejabat RM4,000</i>
3	Paid for utilities in cash RM200 <i>Membayar utiliti secara tunai RM200</i>
4	Purchased goods and paid using cheque RM4,000 <i>Membeli barangniaga dan membayar menggunakan cek RM4,000</i>

5	Cash Sales banked in RM10,000 <i>Jualan tunai dibankkan RM10,000</i>
6	Issued a cheque to Ayman Enterprise for amount owing RM2,000. Total discount received RM50 <i>Mengeluarkan cek kepada Ayman Enterprise untuk jumlah terhutang RM2,000. Jumlah diskaun yang diterima RM50</i>
7	Received cheque of RM 5,000 from XYZ Market. Total discount allowed RM50 <i>Menerima cek RM5,000 daripada Pasaraya XYZ. Jumlah diskaun dibenarkan RM50</i>
8	Withdrew cheque for personal use RM500 <i>Mengeluarkan cek untuk kegunaan peribadi RM500</i>
9	Bought stationery and paid using cash RM100 <i>Membeli alat tulis dan membayar menggunakan wang tunai RM100</i>
10	Received cheque of RM1,000 from Azim. Total discount allowed RM 200 <i>Terima cek RM1,000 daripada Azim. Jumlah diskaun dibenarkan RM200</i>
11	Paid for repairing telephone using cheque RM700 for office use <i>Bayar RM700 untuk membaiki telefon menggunakan cek bagi kegunaan pejabat</i>
12	Received cash as commission RM1,000 <i>Menerima wang tunai sebagai komisen RM1,000</i>
13	Cash Sales RM20,000 <i>Jualan tunai RM20,000</i>
14	Withdrew cash for personal use RM100 <i>Keluarkan wang tunai untuk kegunaan peribadi RM100</i>
15	Purchased goods and paid using cash RM5,000 <i>Beli barangniaga dan bayar RM5,000 secara tunai</i>

[15 marks]

[15 markah]

QUESTION 2

SOALAN 2

CLO2
C1

- a) You are required to identify account involve in the following table by using double-entry concept.

Anda dikehendaki untuk mengenalpasti akaun yang terlibat di dalam jadual di bawah dengan menggunakan konsep catatan bergu.

No.	Transactions	Account to be debited <i>Akaun yang perlu didebitkan</i>	Account to be credited <i>Akaun yang perlu dikreditkan</i>
	Bought office stationeries by cheque <i>Membeli alatulis pejabat dengan menggunakan cek</i>	Office stationeries	Bank
a)	Started a business with Cash at bank, premises, furniture and vehicles <i>Memulakan perniagaan dengan tunai di bank, premis, perabot dan kenderaan</i>		
b)	Bought goods from Melissa Collection on credit <i>Membeli barangniaga daripada Melissa Collection secara kredit</i>		
c)	The owner withdrew goods and cash from bank for self-use <i>Pemilik mengeluarkan barang dan tunai daripada bank untuk kegunaan sendiri</i>		

[5 marks]

[5 markah]

CLO2
C2

- b)
i) Explain FIVE (5) types of errors affecting the balancing of Trial balance.
Terangkan LIMA (5) jenis kesilapan yang menjejaskan keseimbangan Imbangan Duga.
- [5 marks]
[5 markah]
- ii) In the trial balance for Seni Usaha Enterprise, certain accounts were incorrectly recorded, causing an imbalance.

Seni Usaha Enterprise
Trial Balance as at 31st December 2020
Imbangan Duga pada 31 Disember 2020

Name of account/ <i>Nama akaun</i>	Debit (RM)	Credit (RM)
Capital/ <i>Modal</i>		140,500
Drawings/ <i>Ambilan</i>	33,000	
Stock/ <i>Stok</i> (1 Jan 2020)	154,450	
Returns Inwards/ <i>Pulangan masuk</i>		5,540
Carriage inwards/ <i>Angkutan masuk</i>	12,400	
Bank/ <i>Bank</i>		33,750
Returns Outwards/ <i>Pulangan keluar</i>	8,400	
Carriage outwards/ <i>Angkutan keluar</i>		7,250
Loan to Amir (staff)/ <i>Pinjaman kepada Amir (pekerja)</i>		10,000
Salaries and wage/ <i>Gaji dan upah</i>	15,740	
Rent revenue/ <i>Hasil sewa</i>	1,300	
Stock/ <i>Stok</i> (31 December 2020)		187,920
Purchases/ <i>Belian</i>	129,700	
Accounts receivable/ <i>Akaun belum terima</i>	40,000	
Accounts payable/ <i>Akaun belum bayar</i>		30,000
Patent/ <i>Paten</i>	17,300	
Advertisement expenses/ <i>Belanja pengiklanan</i>	9,540	
Discount received/ <i>Diskaun diterima</i>		12,000
Bad debts/ <i>Hutang lapuk</i>	4,000	

Furniture/ <i>Perabot</i>	5,000	
Discount allowed/ <i>Diskaun diberi</i>		3,300
Commision revenue/ <i>Hasil komisen</i>		10,000
Cash/ <i>Tunai</i>	620	
Sales/ <i>Jualan</i>		279,390
Total/ <i>Jumlah</i>	430,950	719,150

You are required to:

Anda dikehendaki:

Match the balance for debit and credit side of the trial balance of Seni Usaha Enterprise as at 31st December 2020.

Memadankan baki debit dan kreditimbangan duga Seni Usaha Enterprise pada 31 Disember 2020.

[10 marks]

[10 markah]

QUESTION 3

SOALAN 3

The following trial balance is taken from the books of sole trader Dream World Enterprise.

Imbangan duga berikut diambil daripada buku peniaga tunggal Dream World Enterprise.

Dream World Enterprise
Trial Balance as at 31st December 2020
Imbangan Duga pada 31 Disember 2021

	Debit (RM)	Credit (RM)
Capital/ <i>Modal</i>		200 000
Sales/ <i>Jualan</i>		200 000
Purchases/ <i>Belian</i>	202 000	
Sales returns/ <i>Pulangan Jualan</i>	9 000	
Purchases returns/ <i>Pulangan belian</i>		8 000

Inventory at 1/1/2020 <i>Inventori pada 1/1/2020</i>	47 500	
Salaries/ <i>Gaji</i>	10 000	
Utility expenses/ <i>Belanja utiliti</i>	2 000	
Insurance/ <i>Insurans</i>	3 400	
Shop premises/ <i>Premis kedai</i>	100 000	
Office Equipment (at cost) <i>Peralatan pejabat (harga kos)</i>	150 000	
Debtors and Creditors <i>Penghutang dan Pemiutang</i>	7 200	80 000
Bad debts/ <i>Hutang lapuk</i>	1 200	
Commission Received <i>Komisen diterima</i>		11 300
Cash/ <i>Tunai</i>	4 500	
Bank	90 000	
Drawings/ <i>Ambilan</i>	600	
Carriage inwards/ <i>Angkutan masuk</i>	500	
Import duties/ <i>Duti impot</i>	900	
Rental Received/ <i>Sewa diterima</i>		10 500
Long-term Loan/ <i>Pinjaman jangka panjang</i>		89 000
Accumulated provision for depreciation - Office Equipment <i>Peruntukan susutnilai terkumpul – Peralatan pejabat</i>		30 000
	628 800	628 800

Additional information:

Maklumat tambahan

- i) Closing inventory as at 31 December 2020 is worth RM 50 000.

Inventori akhir pada 31 Disember 2020 berjumlah RM 50000

- ii) Bad debts RM500 written off.

Hutang lapuk RM500 dihapus kira

- iii) Office Equipment are depreciated at 10% per annum on cost.
Peralatan Pejabat disusutnilaikan pada 10% setahun atas kos
- iv) Provision for doubtful debts is 5% on net debtors.
Peruntukan hutang ragu adalah 5% atas penghutang bersih.
- v) Accrued utilities expenses RM 800 and prepaid insurance RM600.
Perbelanjaan utiliti terakru RM 800 dan insurans prabayar RM600

You are required to:

Anda dikehendaki untuk:

CLO2
C2

- a) Prepare Statement of Comprehensive Income for the year ended 31st December 2020.
Menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2020.

[15 marks]

[15 markah]

CLO2
C3

- b) Prepare Statement of Financial Position as at 31 December 2020.
Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2020.

[15 marks]

[15 markah]

END OF QUESTION

SOALAN TAMAT