

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPA1013 : FUNDAMENTALS OF ACCOUNTING

TARIKH : 25 OKTOBER 2017

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LAPAN BELAS (18)** halaman bercetak.

Bahagian A: Objektif (15 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 A: 15 MARKS
BAHAGIAN A: 15 MARKAH

INSTRUCTION:

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in the OMR form provided.

ARAHAN:

Bahagian ini mengandungi LIMA BELAS (15) soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO1
C1

1. Which of the following statements shows the process of accounting in the correct chronological order?
Yang manakah di antara kenyataan berikut yang menunjukkan kronologi proses perakaunan yang betul?

- A. Recording, interpreting, summarizing, classifying, analysing
Merekod, mentafsir, meringkas, mengklasifikasi, menganalisis
- B. Classifying, recording, summarizing, analysing, interpreting
Mengklasifikasi, merekod, meringkas, menganalisis, mentafsir
- C. Classifying, analyzing, interpreting, recording
Mengklasifikasi, menganalisis, mentafsir, merekod
- D. Recording, summarizing, interpreting, classifying
Merekod, meringkas, mentafsir, mengklasifikasi

CLO1
C1

2. State which of the following is the internal user of accounting information?
Nyatakan yang manakah antara berikut merupakan pengguna dalaman bagi maklumat perakaunan?

- A. Suppliers
Pembekal
- B. Government
Kerajaan
- C. Finance department
Bahagian kewangan
- D. Employee unions
Kesatuan pekerja

CLO1
C1

3. Identify which of the following is the role of an accountant?
Kenalpasti yang manakah antara berikut merupakan peranan seorang akauntan?
- A. Manage and run the business
Mengurus dan menjalankan perniagaan
 - B. Supplying goods or services to earn profit
Membekalkan barangan atau perkhidmatan untuk mendapatkan keuntungan
 - C. To ensure salary increments
Untuk memastikan kenaikan gaji
 - D. Designing and controlling systems of financial records
Merekabentuk dan mengawal sistem perekodan kewangan

CLO1
C1

4. The same accounting method will be used for each accounting period
.Kaedah perakaunan yang sama akan digunakan untuk setiap tempoh perakaunan

The above statement is a match to accounting assumption _____.
Pernyataan di atas sepadan kepada andaian perakaunan _____.

- A. Materiality
Materialiti
- B. Objectivity
Objektiviti
- C. Consistency
Ketekalan
- D. Accounting period
Tempoh perakaunan

CLO1
C1

5. The business transaction will be recorded firstly in the _____.
Urusniaga perniagaan akan direkod pertama kalinya dalam _____.

- A. Journal
Jurnal
- B. Ledger
Lejar
- C. Trial Balance
Imbangan Duga
- D. Cash book
Buku tunai

CLO1
C1

6. The purchase of furniture on credit must be recorded in the _____.
Pembelian perabot secara kredit hendaklah direkodkan di dalam _____.

- A. Cash book
Buku tunai
- B. Purchases journal
Jurnal belian
- C. General journal
Jurnal am
- D. Sales journal
Jurnal jualan

CLO1
C1

7. State what is the normal balance of asset account?
Nyatakan apakah baki normal bagi akaun aset?

- A. Debit
Debit
- B. Credit
Kredit
- C. Contra
Kontra
- D. All of the above
Semua di atas

CLO1
C1

8. An invoice is sent from a seller to a buyer to show that _____.
Invois dihantar daripada penjual kepada pembeli untuk menunjukkan _____.
- A. A buyer had settled his account
Pembeli menyelesaikan hutangnya
- B. A buyer returned the goods bought
Pembeli memulangkan barang niaga yang dibeli
- C. A seller returned the goods bought
Penjual memulangkan barang niaga yang dibeli
- D. A seller sold goods on credit to a buyer
Penjual menjual barang niaga secara kredit kepada pembeli

CLO1
C1

9. Identify which of the following statements are true?
Manakah di antara kenyataan-kenyataan berikut yang benar?
- I. The ledger shows a complete listing of the daily transactions of a business.
Lejar menunjukkan satu senarai lengkap urusan niaga harian perniagaan
- II. The journal shows a complete listing of the daily transactions of a business.
Jurnal menunjukkan satu senarai lengkap urusan niaga harian perniagaan
- III. The journal collects all related information in one specific account.
Jurnal mengumpulkan semua maklumat yang berkaitan dalam sesuatu akaun
- IV. The ledger collects all related information in one specific account.
Lejar mengumpulkan semua maklumat yang berkaitan dalam sesuatu akaun
- A. I and II
I dan II
- B. II and IV
II dan IV
- C. I and III
I dan III
- D. III and IV
III dan IV

CLO1
C1

10. Received cash from debtors will;
Penerimaan tunai daripada penghutang akan;
- A. Increase an asset and decrease an asset
Meningkatkan aset dan mengurangkan aset
- B. Decrease an asset and decrease expenses
Mengurangkan aset dan mengurangkan belanja
- C. Decrease an asset and decrease revenues
Mengurangkan aset dan mengurangkan hasil
- D. Increase an asset and increase liability
Meningkatkan aset dan meningkatkan liabiliti

CLO1
C1

11. A company sells goods on credit for RM5,000. Which of the following entries records the transaction correctly?
Sebuah syarikat menjual barangan secara kredit sebanyak RM5,000. Yang manakah di antara catatan berikut merekod urusan niaga tersebut dengan betul?
- A. Credit payable account and debit sales account
Kredit akaun belum bayar dan debit akaun jualan
- B. Debit cash account and credit sales account
Debit akaun tunai dan kredit akaun jualan
- C. Credit inventory account and debit receivable account
Kredit akaun inventori dan debit akaun belum terima
- D. Debit receivables account and credit sales account
Debit akaun belum terima dan kredit akaun jualan

CLO1
C1

12. Select which one is the correct rules of Double Entry System?
Yang mana satukah peraturan Sistem Catatan Berekod yang betul?
- A. Expenses increases debit, revenues increases credit
Belanja meningkat debit, hasil meningkat kredit
- B. Expense increases debit, revenues decreases credit
Belanja meningkat debit, hasil berkurang kredit
- C. Expenses decreases debit, revenues decreases credit
Belanja berkurang debit, hasil berkurang kredit
- D. Asset decreases debit, liabilities decreases credit
Aset berkurang debit, liabiliti berkurang kredit

CLO1
C1

13. A decrease in the allowance for doubtful debts account would show that:
Pengurangan dalam akaun peruntukan hutang ragu akan menunjukkan bahawa :

- A. An increase in liabilities
Pertambahan dalam liabiliti
- B. A decrease in capital
Pengurangan dalam modal
- C. A decrease in net profit
Pengurangan dalam untung bersih
- D. An increase in net profit
Pertambahan dalam untung bersih

CLO1
C1

14. The Trial Balance of Adib Trading as at 31st December 2016 includes rental expenses of RM9,000 from 1st January to 30th September 2016. Identify how much is the accrued rental expenses.

Imbangan Duga Adib Trading seperti pada 31 Disember 2016 termasuk belanja sewa RM9,000 daripada 1 Januari sehingga 30 September 2016. Kenalpasti berapakah jumlah belanja sewa terakru.

- A. RM9,000
- B. RM6,000
- C. RM3,000
- D. RM12,000

CLO1
C1

15. Select one statement that is true.
Pilih satu kenyataan yang betul.

- A. Bad debts are an example of a prepaid expenses
Hutang lapuk merupakan contoh belanja terdahulu
- B. Prepaid expenses will be put under current assets in the Statement of Financial Position
Belanja terdahulu akan diletakkan di bawah aset semasa di dalam Penyata Kedudukan Kewangan
- C. Prepaid expenses decrease the profit in the Statement of Comprehensive Income
Belanja terdahulu mengurangkan untung di dalam Penyata Pendapatan Komprehensif
- D. Prepaid expenses are current liabilities
Belanja terdahulu adalah liabiliti semasa

SECTION B: 85 MARKS**BAHAGIAN B: 85 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

- a) Mr Imran is the owner of a business selling computer accessories. His account on January 1, 2016 showed balances as followed:

Cash at Bank	RM10,000
Cash in Hand	RM5,000
Inventory	RM25,000

The following transactions occurred during January 2016:

Jan 3	Purchased furnitures worth RM1,200 and paid by cheque
9	Paid cash RM300 for utility expenses
10	Received cheque RM3,000 from Idaman Enterprise due to the selling of computer accessories
13	Bought computer accessories worth RM1,350 by cheque
21	Mr. Imran contributed his personal cash RM500 for business use
23	Mr Imran withdrew business cash at bank for office use RM1,000
25	Paid Malini Sdn. Bhd. RM530 by cheque after cash discount RM40
26	Received cash RM340 from Man Sdn. Bhd. after allowing him cash discount of RM50

You are required to express the above transactions in a Three Column Cash Book.

[15 marks]

CLO2
C2

- b) Afa Khaliesha decided to start a business focusing to sell plastic products on 1st April 2016. During the month, her business had the following transactions:

2016 April	
1	Afa Khaliesha deposited RM10,000 into business bank account as capital
1	Brought in a lorry RM60,000 into the business as capital
4	Bought a machine worth RM40,000 on credit from Mellinium Sdn. Bhd.
5	Withdrew RM1,000 from business bank account for office use
7	Issued a cheque RM1,000 for office rent
10	Bought goods worth RM15,000 by credit from Aiman Enterprise,
15	Afa Khaliesha took out some plastic products valued RM500 for her personal use
21	Sold goods to Ayyub on credit RM4,000. Trade discount 5%
24	Ayyub returned damaged goods RM400

You are required to record all the above transactions into ledgers and balance off the ledgers account.

[15 marks]

CLO2
C3

SOALAN 1

a) Encik Imran adalah pemilik perniagaan menjual peralatan komputer. Akaunnya pada 1 Januari 2016 telah menunjukkan baki-baki seperti berikut:

Tunai di bank	RM10,000
Tunai di tangan	RM5,000
Inventori	RM25,000

Urusniaga berikut telah berlaku pada sepanjang bulan Januari 2016:

Jan 3	Membeli perabot bernilai RM1,200 dan membayar menggunakan cek
9	Membayar perbelanjaan utiliti RM300 secara tunai
10	Menerima cek RM3,000 daripada Idaman Enterprise daripada jualan peralatan computer
13	Membeli aksesori komputer RM1,350 menggunakan cek
21	Encik Imran menyumbangkan tunai peribadinya RM500 untuk kegunaan perniagaan
23	Encik Imran mengeluarkan tunai dari akaun bank perniagaan untuk kegunaan pejabat RM1,000
25	Membayar Malini Sdn. Bhd. RM530 dengan cek selepas diskaun tunai sebanyak RM40
26	Menerima tunai RM340 daripada Man Sdn. Bhd. setelah membenarkan diskaun tunai sebanyak RM50

Anda dikehendaki menggambarkan semua urusniaga di atas ke dalam Buku Tunai Tiga Lajur

[15 markah]

CLO2
C2

b) Afa Khaliesha bercadang untuk memulakan perniagaan khusus bagi menjual barangan plastik pada 1 April 2016. Sepanjang bulan tersebut perniagaannya mempunyai urusniaga-urusniaga berikut:

2016	
April 1	Afa Khaliesha memasukkan RM10,000 ke dalam akaun bank perniagaan sebagai modal.
1	Membawa masuk lori RM60,000 ke dalam perniagaan sebagai modal
4	Membeli mesin bernilai RM40,000 secara kredit dari Mellinium Sdn. Bhd.
5	Mengeluarkan RM1,000 akaun bank perniagaan untuk kegunaan pejabat
7	Membayar sewa bangunan RM1,000 dengan mengeluarkan cek
10	Membeli barang niaga bernilai RM15,000 secara kredit dari Aiman Enterprise
15	Afa Khaliesha mengambil barangan plastik RM500 untuk kegunaan peribadi
21	Jualan barang niaga kepada Ayyub secara kredit RM4,000. Diskaun niaga 5%
24	Ayyub memulangkan barangan rosak RM400

Anda dikehendaki merekod semua transaksi kedalam lejar dan mengimbangkan setiap akaun.

[15 markah]

CLO2
C3

QUESTION 2

- a) Derang Enterprise is a retail shop business owned by Madam Sarah. Following are the lists of her accounts balance as at 31 December 2016.

Account	RM
Inventories (1 January 2016)	2,000
Wages	1,000
Accounts receivables	500
Sales	47,000
Return outwards	1,700
Purchases	25,000
Return inwards	2,000
Discount allowed	500
Accounts payables	2,000
Office furniture	6,000
Carriage outwards	300
Commission revenue	4,000
Commission to salesmen	2,000
Delivery van	22,500
Capital	7,000
Drawings	200
Cash in hand	7,300
Cash at bank	15,600
Loan from Bank Islam	27,900
Loan to marketing staff	700
Inventories (31 December 2016)	5,000
Investment	4,000

CLO2
C1

You are required to show the Trial Balance of Derang Enterprise as at 31 December 2016.

[22 marks]

CLO2
C2

- b) Identify **THREE (3)** purposes of preparing Trial Balance.

[3 marks]
SULIT

SOALAN 2

- a) Derang Enterprise adalah sebuah kedai runcit yang dimiliki oleh Puan Sarah. Berikut adalah senarai baki-baki akaun seperti pada 31 Disember 2016.

Akaun	RM
Inventori (1 Januari 2016)	2,000
Upah	1,000
Akaun belum terima	500
Jualan	47,000
Pulangan Keluar	1,700
Belian	25,000
Pulangan masuk	2,000
Diskaun dibenarkan	500
Akaun belum bayar	2,000
Perabot pejabat	6,000
Angkutan keluar	300
Komisyen diterima	4,000
Komisyen kepada jurujual	2,000
Van penghantaran	22,500
Modal	7,000
Ambilan	200
Tunai di tangan	7,300
Tunai di bank	15,600
Pinjaman dari Bank Islam	27,900
Pinjaman kepada pekerja pemasaran	700
Inventori (31 Disember 2016)	5,000
Pelaburan	4,000

CLO2
C1

Anda dikehendaki untuk menunjukkan Imbangan Duga bagi Derang Enterprise pada 31 Disember 2016.

[22 markah]

CLO2
C2

- b) Kenalpasti **TIGA (3)** tujuan penyediaan Imbangan Duga..

[3 markah]
SULIT

QUESTION 3

Jati Teguh Trading is a furniture business. The Trial Balance at 30 June 2017 of the business shows as followed:

Account	RM	RM
	Debit	Credit
Return inwards	500	
Return outwards		2,000
Drawings	1,970	
Insurance	1,860	
Bad debts	250	
Carriage inwards	760	
Carriage outwards	500	
Commission		11,910
Motor expenses	13,000	
Advertisement	3,410	
Salaries	14,000	
Premises	150,300	
Utilities expenses	9,780	
Accounts payable		5,615
Accounts receivable	7,200	
Cash in hand	11,000	
Cash at bank	15,595	
Rent		7,150
Inventories (1/7/2016)	8,400	
Sales		155,250
Purchases	75,700	
Motor vehicle	40,000	
Accumulated depreciation: Motor vehicle		5,000
Capital		167,000
Allowance for doubtful debts		300
Total	<u>354,225</u>	<u>354,225</u>

Additional informations:

- i. Closing inventories as at 30 June 2017 worth RM7,210.
- ii. Insurance amounting RM155 has been paid in advance.
- iii. RM550 rent received in advanced.
- iv. Vehicle need to be depreciated at 15% per annum by straight line method.
- v. Allowance for doubtful debts was adjusted at 5% of accounts receivable.

You are required to:

CLO3
C2

- a) Compute net profit or net loss by preparing Statement of Comprehensive Income for the year ended 30 June 2017. [15 marks]

CLO3
C3

- b) Illustrate the Statement of Financial Position as at 30 June 2017. [15 marks]

SOALAN 3

Jati Teguh Trading adalah sebuah perniagaan perabot. Imbangan Duga syarikat pada 30 Jun 2017 adalah seperti berikut:

Akaun	RM	RM
	Debit	Kredit
Pulangan masuk	500	
Pulangan keluar		2,000
Ambilan	1,970	
Insurans	1,860	
Hutang lapuk	250	
Angkutan masuk	760	
Angkutan keluar	500	
Komisen		11,910
Belanja motor	13,000	
Pengiklanan	3,410	
Gaji	14,000	
Premis	150,300	
Perbelanjaan utiliti	9,780	
Akaun belum bayar		5,615
Akaun belum terima	7,200	
Tunai di bank	11,000	
Tunai di bank	15,595	
Sewa		7,150
Inventori (1/7/2016)	8,400	
Jualan		155,250
Belian	75,700	
Kenderaan bermotor	40,000	
Susut nilai terkumpul: Kenderaan bermotor		5,000
Modal		167,000
Peruntukan hutang ragu		300
Jumlah	<u>354,225</u>	<u>354,225</u>

Maklumat tambahan:

- i. Inventori akhir seperti pada 30 Jun 2017 bernilai RM7,210
- ii. Insurans berjumlah RM155 telah dibayar terdahulu
- iii. RM550 sewa diterima terdahulu
- iv. Kenderaan disusutnilai pada kadar 15% setahun menggunakan kaedah garis lurus.
- v. Peruntukan hutang ragu diselaraskan pada kadar 5% ke atas baki akaun belum terima

Anda dikehendaki untuk:

CLO3
C2

- a. Hitung untung bersih atau rugi bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2017.

[15 markah]

CLO3
C3

- b. Mengilustrasikan Penyata Kedudukan Kewangan seperti pada 30 Jun 2017.

[15 markah]

SOALAN TAMAT