

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2016**

DPA1013: FUNDAMENTALS OF ACCOUNTING

**TARIKH : 03 APRIL 2017
MASA : 11.15 AM – 1.15 PM (2 JAM)**

Kertas ini mengandungi **LIMA BELAS (15)** 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 is NOT a part of the definition of accounting?
Manakah antara berikut BUKAN sebahagian daripada definisi perakaunan?

- A. Classifying
Mengklasifikasi
- B. Concluding
Menyimpulkan
- C. Summarizing
Merumuskan
- D. Recording
Merekodkan

CLO1
C1

2. The process of accounting can be described as:
Proses perakaunan boleh dijelaskan melalui

- A. Classifying, summarizing, recording and interpreting
Mengelaskan, merumus, merekod dan menganalisa
- B. Interpreting, classifying, summarizing , and recording
Menganalisa, mengelas, merumus dan merekod
- C. Classifying, interpreting, recording and summarizing
Mengelas, menganalisa, merekod dan merumus
- D. Recording, classifying, summarizing, and interpreting
Merekod, mengelas, merumus dan menganalisa

CLO1
C1

3. Which of the following is a characteristic of a limited company?
Antara berikut yang manakah ciri-ciri syarikat terhad?

- A. Manage and control by owner
Diurus dan dikawal oleh pemilik
- B. Manage and control by partners
Diurus dan dikawal oleh rakan kongsi
- C. Manage and control by shareholder
Diurus dan dikawal oleh pemegang saham
- D. Manage and control by board of director
Diurus dan dikawal oleh lembaga pengarah

4. A _____ is a source document to record the return inward journal.
_____ adalah dokumen sumber bagi merekod jurnal pulangan masuk.

- A. Receipt.
Resit.
- B. Cheque butt.
Keratan cek.
- C. Credit Notes.
Nota Kredit.
- D. Debit Notes.
Nota Debit.

CLO1
C1

5. "Sold goods to Mr. Rashid RM 3,000 by credit". This transaction will be recorded in _____.
"Menjual barangniaga secara kredit kepada En. Rashid berharga RM 3,000".
Transaksi ini akan direkod di dalam _____.

- A. General Journal
Journal Am
- B. Sales Journal
Jurnal Jualan
- C. Purchase Journal
Jurnal Belian
- D. Cash Book
Buku Tunai

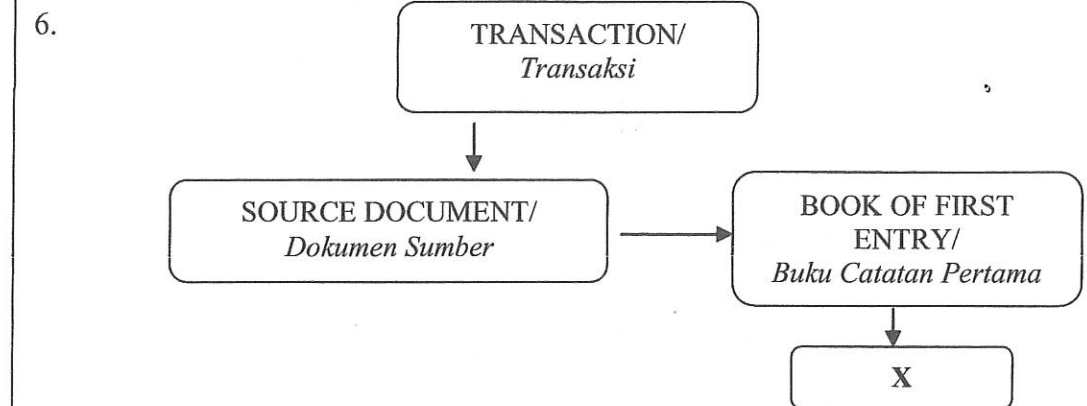
CLO1
C1

FIGURE 1

FIGURE 1 shows the steps in accounting cycle. What does X refer to?

GAMBARAJAH 1 menunjukkan langkah dalam kitaran perakaunan. Apakah yang diwakili oleh X?

- A. Ledgers
Lejer
- B. Trial Balance
Imbangan Duga
- C. Adjusted Trial Balance
Imbangan Duga Terlaras
- D. Financial Statements
Penyata Kewangan

CLO1
C1

7. Which of the following is **NOT** the function of source document?
*Manakah antara berikut **BUKAN** merupakan fungsi dokumen sumber?*

- A. Sources of accounting information
Sumber maklumat perakaunan
- B. Source of record for journals
Sumber rekod jurnal
- C. Sources of references to business competitors
Sumber rujukan kepada pesaing perniagaan
- D. Sources to complete the record of business transactions
Sumber rujukan untuk catatan lengkap maklumat perniagaan

CLO1
C1

8. Normal balances for Asset and Expense is _____
Baki awal untuk Aset dan Belanja adalah _____

- A. Debit for Asset and Credit for Expense.
Debit Aset dan Kredit Belanja.
- B. Credit.
Kredit.
- C. Debit for Expense and Credit for Asset.
Debit Belanja dan Kredit Aset.
- D. Debit.
Debit.

CLO1
C1

9. Which of the following are considered as current asset?
Manakah berikut dianggap aset semasa?

- i. Office furniture/*Perabot pejabat*
- ii. Debtors/*Penghutang*
- iii. Bank overdraft/*Overdraft bank*
- iv. Office equipments/*Peralatan pejabat*
- v. Inventories/*Inventori*

- A. i & iv
- B. ii & iii
- C. ii & v
- D. iii & v

CLO1
C1

10. Accounting equation refers to:
Persamaan Perakaunan boleh merujuk kepada:

- A. Assets = Liabilities + Owner's Equity
Aset = Liabiliti + Ekuiti Pemilik
- B. Liabilities = Assets - Owner's Equity
Liabiliti = Aset - Ekuiti Pemilik
- C. Owner's Equity = Liabilities - Assets
Ekuiti Pemilik = Liabiliti - Aset
- D. Assets + Owner's Equity = Liabilities
Aset + Ekuiti Pemilik = Liabiliti

CLO1
C1

11. In a double entry system, debit is used to record _____
Dalam prinsip catatan bergu, debit digunakan untuk merekod _____

- A. Increase in asset and expenses, decrease in liability, revenue and capital.
Peningkatan bagi aset dan belanja, pengurangan bagi liabiliti, hasil dan modal.
- B. Increase in asset and revenue, decrease in liability, expenses and capital.
Peningkatan bagi aset dan hasil, pengurangan bagi liabiliti, belanja dan modal.
- C. Decrease in asset and capital, increase in liability, revenue and expenses.
Pengurangan bagi aset dan modal, peningkatan bagi liabiliti, hasil dan belanja.
- D. Decrease in asset, increase in capital, liability, revenue and expenses.
Pengurangan bagi aset, peningkatan bagi modal, liabiliti, hasil dan belanja.

CLO1
C1

12. Which of the following account has a credit balance?
Manakah antara berikut merupakan akaun berbaki kredit?

- A. Drawings account
Akaunambilan
- B. Discount allowed account
Akaun diskau diberi
- C. Sales account
Akaun jualan
- D. Salary account
Akaun gaji

CLO1
C1

13. Which of the following accounts will be used for recording the Provision for Doubtful Debt?
Akaun mana yang akan digunakan untuk merekod Peruntukan Hutang Ragu?

- A. Debtors Account and Provision for Doubtful Debt Account.
Akaun Penghutang dan Akaun Peruntukan Hutang Ragu.
- B. Debtors Account and Cash Account.
Akaun Penghutang dan Akaun Tunai
- C. Debtors Account and Trading Account.
Akaun Penghutang dan Akaun Dagangan.
- D. Provision for Doubtful Debt and Cash Account.
Akaun Peruntukan Hutang Ragu dan Akaun Tunai.

CLO1
C1

14. "Amounts that are assets of a business which will be used later but are already paid for". This statement refers to _____
"Jumlah yang merupakan aset perniagaan yang akan digunakan kemudian tetapi telah dibayar terlebih dahulu". Pernyataan ini merujuk kepada _____
- A. Accrued Expenses
Belanja Terakru
- B. Prepaid Expenses
Belanja Terdahulu
- C. Accrued Revenue
Hasil Terakru
- D. Prepaid Revenue
Hasil Terdahulu

15. James bought a car for RM 20 000 on 1 January 2016. The scrap value is RM2, 000 and its useful life is 10 years. Calculate the depreciation per year.
James membeli sebuah kereta berharga RM20,000 pada 1 Januari 2016. Nilai skrap adalah RM2,000 selepas 10 tahun penggunaan. Kirakan susutnilai setahun

- A. RM1,600
- B. RM1,800
- C. RM2,000
- D. RM2,200

CLO1
C1**SECTION B: 85 MARKS****BAHAGIAN B: 85 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer **ALL**.

ARAHAN:

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

QUESTION 1

- (a) Seroja is the owner of a flower shop. Below are the balances on 1 March 2016.

Cash in hand RM 5 000

Cash at bank RM 25 000

During March 2016, Seroja Florist Enterprise had the following transactions:

Date	Transaction	Amount (RM)
March 2	Purchased second hand small lorry for business use by cheque	12,500
3	Cash purchase from Cameron Valley	2,000
7	Sold goods to Ihsan Holding and received cheque	5,000
10	Cash sales and the money was bank in	750
14	Purchased goods from Lily Vase Ent on credit	4,000
18	Cash sales and received cheque	3,500
21	Paid entire amount owed to Lili Vase Ent by cheque. Received 5% discount	
24	Purchased fixtures to decorate the shop by cheque	1,200
25	Sold flowers to Jentayu Sdn Bhd on credit	4,000
28	Withdrew cash from business for personal use.	250
28	Paid staffs salary by cheque	3,000
30	Paid by cash : Shop rental	1,000
	Water & electricity	310

CLO 2
C2**You're required to:**

Demonstrate the above transactions in a three column cash book.

[15 marks]

(b) Below are the business transactions for Mari Mari Enterprise for April 2016.

April 01	Brought in RM 4,500 cash and RM 5,700 bank into business.
07	Sold goods to Maxcell Ltd. RM 9,900. Trade discount 10%.
11	Paid for advertising RM 790 by cash.
16	Cash sales RM 320.
21	Purchased goods from Enigma Ltd. RM 6,600.
25	Received cheque from Maxcell LTD. RM 2,000 and give discount RM 50.

CLO2
C3

You are required to record all the transactions into appropriate ledger.

[15 marks]

SOALAN 1

(a) Seroja seorang pemilik kedai bunga. Berikut adalah baki-baki pada 1 Mac 2016.

Tunai di tangan RM 5000

Tunai di bank RM25 000

Sepanjang Mac 2016, Seroja Florist Enterprise telah melakukan transaksi-transaksi berikut:

Date	Transaction	Amount (RM)
Mac 2	Belian lori kecil terpakai untuk kegunaan perniagaan dengan cek.	12,500
3	Belian tunai daripada Cameron Valley	2,000
7	Jualan barangniaga kepada Ihsan Holding dan menerima cek.	5,000
10	Jualan tunai dan wang tersebut terus dimasukkan ke akaun bank	750
14	Belian barangniaga daripada Lily Vase Ent secara kredit	4,000

18	Jualan tunai dan terima cek.	3,500
21	Bayar semua hutang kepada Lili Vase Ent dengan cek. Terima diskaun 5%.	
24	Belian kelengkapan untuk dekorasi kedai dengan menggunakan cek.	1,200
25	Jualan bunga-bunga kepada Jentayu Sdn Bhd secara kredit	4,000
28	Mengambil tunai dari perniagaan untuk kegunaan peribadi.	250
28	Bayar gaji pekerja-pekerja dengan cek.	3,000
30	Bayaran dengan tunai ditangan : Sewa Kedai Air dan elektrik	1,000 310

Anda dikehendaki untuk:

Menyediakan dan merekodkan transaksi di atas dalam buku tunai tiga lajur.

[15 markah]

CLO 2
C2

(b) Berikut adalah maklumat urusanniaga bagi Mari Mari Enterprise bagi bulan April 2016.

April 01	Membawa masuk RM 4,500 tunai dan RM 5,700 bank ke dalam perniagaan.
07	Jual barangniaga kepada Maxcell Ltd. RM 9,900. Diskaun niaga 10%.
11	Bayar pengiklanan RM 790 secara tunai.
16	Jualan tunai RM 320.
21	Belian barangniaga daripada Egnima Ltd. RM 6,600.
25	Terima cek daripada Maxcell Ltd. RM 2,000 dan beri diskaun RM 50.

CLO2
C3

Anda dikehendaki merekod urusanniaga di atas ke dalam lejar yang sesuai.

[15 markah]

QUESTION 2

The following balances are extracted from the books of Polkadots Bakery on 31 December 2016.

Accounts	RM
Bank Overdraft	5,200
Capital	40,000
Carriage inwards	900
Carriage outwards	1,230
Cash	1,150
Commission received	1,450
Creditors	5,915
Debtors	5,345
Discount allowed	265
Discount received	400
Drawings	600
Duty on purchases	875
Insurance	480
Investment	50,000
Interest on loan	600
Interest on investment	400
Loans	25,000
Purchases	8,765
Rental	6,000
Repair & maintenance	5,000
Salaries	9,500
Sales	12,345

- CLO2
C1 (a) You are required to prepare the Trial balance of Polkadots Bakery as at 31 December 2016. [22 marks]
- CLO2
C2 (b) Describe **TWO (2)** purposes of a Trial Balance. [3 marks]

SOALAN 2

Berikut merupakan baki-baki yang diperolehi dari buku perakaunan Polkadots Bakery pada 31 Disember 2016.

Perkara	RM
Overdraf Bank	5,200
Modal	40,000
Angkutan masuk	900
Angkutan keluar	1,230
Tunai	1,150
Komisen diterima	1,450
Penghutang	5,915
Pemiutang	5,345
Diskaun diberi	265
Diskaun diterima	400
Ambilan	600
Duti atas belian	875
Insurans	480
Pelaburan	50,000
Faedah atas pinjaman	600
Faedah atas pelaburan	400
Pinjaman	25,000
Belian	8,765
Sewa	6,000
Pembaikan & pemulihan	5,000
Gaji	9,500
Jualan	12,345

- CLO2
C1 (a) Anda dikehendaki untuk menyediakan imbalan duga untuk Polkadots Bakery pada 31 Disember 2016. [22 markah]
- CLO2
C2 (b) Huraikan **DUA (2)** tujuan penyediaan Imbalan Duga. [3 markah]

QUESTION 3

Below is the trial balance of Jauhariku Enterprise as at 31 December 2016.

	Debit (RM)	Credit (RM)
Capital		60,000
Land	150,000	
Vehicle at cost	90,000	
Accumulated depreciation - vehicle		37,500
Long term loan		70,500
Sales		321,500
Purchases	128,750	
Return Inwards	5,250	
Return Outwards		2,250
Carriage Inwards	1,500	
Carriage Outwards	4,500	
Inventories on 1 January 2016	42,000	
Salary	39,000	
Insurance	9,000	
Electricity	6,450	
Advertisement	7,500	
Vehicle maintenance expenses	18,000	
General Expenses	4,500	
Debtors	31,500	
Creditors		25,500
Bank	26,000	
Cash	1,300	
Bad debts	4,500	
Commission received		52,500
	569,750	569,750

Additional information:

- Inventories on 31 December 2016 at a cost of RM45,000.
- An accrued general expense is RM 3000.
- Bad debt amounting to RM 2,400 is to be written off.
- Prepaid insurance worth RM 2,250.
- Depreciation charge on vehicle is 20% on cost.

You are required to:

CLO3
C2

- a) Compute Net Profit by preparing Statement of Comprehensive Income for the year ended 31 December 2016.

[15 marks]

CLO3
C3

- b) Illustrate the Statement of Financial Position as at 31 December 2016.

[15 marks]

SOALAN 3

Berikut adalah Imbangan Duga bagi Jauhariku Enterprise pada 31 Disember 2016.

	Debit (RM)	Credit (RM)
Modal		60,000
Tanah	150,000	
Kenderaan	90,000	
Susutnilai Terkumpul – Kenderaan		37,500
Pinjaman Jangka Panjang		70,500
Jualan		321,500
Belian	128,750	
Pulangan Jualan	5,250	
Pulangan Belian		2,250
Angkutan Masuk	1,500	
Angkutan Keluar	4,500	
Inventori pada 1 Januari 2016	42,000	
Gaji	39,000	
Insurans	9,000	

<i>Belanja Elektrik</i>	6,450	
<i>Pengiklanan</i>	7,500	
<i>Belanja pembaikan kereta</i>	18,000	
<i>Belanja Am</i>	4,500	
<i>Penghutang</i>	31,500	
<i>Pemiutang</i>		25,500
<i>Bank</i>	26,000	
<i>Tunai</i>	1,300	
<i>Hutang Lapuk</i>	4,500	
<i>Komisen diterima</i>		52,500
	569,750	569,750

Maklumat Tambahan:

- i. Inventori pada 31 Disember 2016 adalah RM45, 000.
- ii. Belanja Am terakru adalah RM 3000.
- iii. Pertambahan Hutang Lapuk Bad adalah sebanyak RM 2,400.
- iv. Insuran terdahulu adalah RM 2,250.
- v. Susutnilai kenderaan adalah 20% atas kos.

Anda dikehendaki:CLO3
C2

- a) Mengira untung bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2016

[15 markah]

CLO3
C3

- b) Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2016

[15 markah]

SOALAN TAMAT