

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2015**

DPA 1013: FUNDAMENTALS OF ACCOUNTING

**TARIKH : 8 APRIL 2016
MASA : 3.00 PM - 5.00 PM (2 JAM)**

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.
Bahagian A: Objektif (15 soalan)
Bahagian B: Struktur (3 soalan)
Dokumen sokongan yang disertakan : -

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 statement shows the process of accounting in the correct chronological order?
Kenyataan manakah yang menunjukkan kronologi proses perakaunan yang betul ?
- A. Identifying, recording, summarising, interpreting
Mengenalpasti, merekod, meringkas, mentafsir
 - B. Recording, classifying, identifying and interpreting
Merekod, mengklasifikasi, mengenalpasti dan mentafsir
 - C. Identifying, recording, interpreting and summarising
Mengenalpasti, merekod, mentafsir dan meringkas
 - D. Recording, summarising, identifying and interpreting
Merekod, meringkas, mengenalpasti dan mentafsir

CLO1
C1

2. The following transaction occurs in the book of Azul Trading.
Transaksi berikut berlaku dalam buku Azul Trading

The proprietor had taken out goods from his shop for his personal use.
Pemilik telah mengambil barang niaga dari kedainya untuk tujuan peribadi.

The above transaction has been recorded as drawings. What accounting concept is applied?

Transaksi di atas telah direkodkan sebagaiambilan. Apakah konsep perakaunan yang digunakan?

- A. Materiality
Materialiti
- B. Consistency
Ketekalan
- C. Accounting period
Tempoh perakaunan
- D. Separate entity
Entiti berasingan

CLO1
C1

3. Historical cost principle means _____.
Prinsip kos sejarah bermakna _____.

- A. all transaction must be recorded based on objective evidence.
semua urusaniaga dikehendaki direkodkan berdasarkan bukti.
- B. all accounting records are prepared based on the actual value.
semua rekod perakaunan adalah berdasarkan nilai kos yang sebenar.
- C. all accounting information must be relevant, reliable and unbiased.
semua maklumat perakaunan dikehendaki berguna, boleh dipercayai dan tidak berat sebelah.
- D. all expenses incurred must be reported within the accounting period.
semua perbelanjaan dikehendaki dilaporkan dalam tempoh perakaunan.

CLO1
C1

4. The internal users of accounting information are _____.
Pengguna maklumat perakaunan dalaman ialah _____.

- i. Owners
Pemilik
- ii. Managers
Pengurus
- iii. Suppliers
Pembekal
- iv. Government
Kerajaan

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

CLO1
C1

5. An accounting cycle starts with _____.
Kitaran perakaunan bermula dengan _____.

- A. Ledgers
Lejar
- B. Trial Balance
Imbangan Duga
- C. Source Documents
Dokumen Sumber
- D. Book of first entry
Buku catatan pertama

CLO1
C1

6. Discount that is stated in the invoice for encouraging customers to buy more goods is _____.
Diskaun yang dinyatakan dalam invois untuk menggalakkan pelanggan membeli barang dengan banyak ialah _____.

- A. Discount allowed
Diskaun diberi
- B. Discount received
Diskaun diterima
- C. Cash discount
Diskaun tunai
- D. Trade discount
Diskaun perniagaan

CLO1
C1

7. Cash book is used to record _____.
Buku tunai digunakan untuk _____.

- A. Cash transaction only
Urusniaga tunai sahaja
- B. Banking transaction
Urusniaga bank
- C. Credit transaction only
Urusniaga kredit sahaja
- D. Cash and banking transaction
Urusniaga tunai dan bank

CLO1
C1

8. Which of the following journals records the 'returns of goods sold'?
Berikut yang manakah Jurnal yang merekod 'pulangan jualan'?

- A. Sales Journal
Jurnal Jualan
- B. Purchase Journal
Jurnal Belian
- C. Return Inwards journal
Jurnal Pulangan Masuk
- D. Return Outwards Journal
Jurnal Pulangan Keluar

CLO1
C1

9. If the total amount of asset is RM60,000 and the total amount of liability is RM40,000, how much is the amount of owner's equity?
Jika jumlah aset adalah RM60,000 dan jumlah liabiliti adalah RM40,000, berapakah jumlah ekuiti pemilik?

- A. RM80,000
- B. RM20,000
- C. RM30,000
- D. RM50,000

CLO1
C1

10. Which of the following accounts always has a credit balance?
Yang manakah antara berikut merupakan akaun yang berbaki kredit?

- A. Purchases account
Akaun belian
- B. Drawings account
Akaun ambilan
- C. Cash account
Akaun tunai
- D. Capital account
Akaun modal

CLO1
C1

11. Accounting equation that shows the relationship between assets, liabilities and owner's equity is:
Persamaan perakaunan yang menunjukkan hubungan di antara aset, liabiliti dan ekuiti pemilik ialah:

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

CLO1
C1

12. Amir, a second-hand car dealer, paid total rental amounted to RM10,000 by cheque.

How would this transaction affect Amir's accounting equation?

Amir seorang penjual kereta terpakai membayar sewa RM10,000 dengan cek.

Bagaimana urusniaga ini memberi kesan ke atas persamaan perakaunan?

- A. Increases assets and decreases liabilities
Aset meningkat dan liabiliti berkurang
- B. Decreases assets and increases liabilities
Aset berkurang dan liabiliti meningkat
- C. Increases both assets and owner's equity
Asset dan ekuiti pemilik kedua-duanya meningkat
- D. Decreases both assets and owner's equity
Asset dan ekuiti pemilik kedua-duanya berkurang

CLO1
C1

13. Jaring Bhd paid RM36,000 to Wira Enterprise for one year rental for their office building. The agreement of rental is from 1 April 2014 to 31 March 2015. If Jaring Bhd closes their accounts on 31st December every year, the rental amount to be expensed on 31 December 2014 will be:

Jaring Bhd membayar RM36,000 kepada Wira Enterprise bagi bayaran sewa bangunan pejabat untuk tempoh 1 tahun. Perjanjian sewaan tersebut bermula pada 1 April 2014 hingga 31 Mac 2015. Jika Jaring Bhd menutup akaun pada 31 Disember setiap tahun, jumlah sewa yang akan dibelanjakan pada 31 Disember 2014 ialah:

- A. RM 36,000
- B. RM 27,000
- C. RM 9,000
- D. RM 3,000

CLO1
C1

14. _____ is a liability created when cash was collected from customers in advance before providing goods or services.

_____ adalah suatu tanggungan di mana tunai dikutip terlebih dahulu daripada pelanggan sebelum barangan dan perkhidmatan disediakan.

- A. Accrued expenses
Belanja terakru
- B. Prepaid expenses
Belanja terdahulu
- C. Accrued revenue
Hasil terakru
- D. Unearned revenue
Hasil terdahulu

CLO1
C1

15. Failure to make adjusting entries for accrued income results in _____
Kegagalan membuat catatan bergu untuk pendapatan terakru menyebabkan _____.

- A. Overstatement of expenses
Terlebih nyata belanja
- B. Understatement of expenses
Terkurang nyata belanja
- C. Understatement of income
Terkurang nyata pendapatan
- D. Overstatement of income
Terlebih nyata pendapatan

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 berstruktur. Jawab semua soalan.

QUESTION 1
SOALAN 1

Speedsmart Trading is a groceries wholesaler that commenced a business on 1st July 2015. Below are the transactions for the month of July 2015:

July	Transactions
1	Started a business with cash RM3,000 and Bank RM100,000
2	Purchased a Motor vehicle RM 80,000 from SNA Bhd on credit for office use
3	Received an invoice RM 84,700 from Medin Bhd for goods purchased
4	Sold goods on credit to Iman Enterprise amounted RM 23,700. Trade discount 10%
11	Owner took cash RM1,700 for own use
15	Received credit notes RM 700 from Medin Bhd because of damaged goods returned.
23	Transferred cash from bank RM1,000 for office use.
29	Imran, the owner of the business brought in his computer RM 2,500 for office use

Speedsmart Trading adalah peruncit yang memulakan perniagaan pada 1 Julai 2015. Urusniaga di bawah adalah untuk bulan Julai 2015 :

Julai	Urusniaga
1	Memulakan perniagaan dengan tunai RM3,000 dan Bank RM100,000
2.	Belian kenderaan RM 80,000 daripada SNA Bhd secara kredit untuk kegunaan pejabat
3.	Menerima invoice RM 84,700 daripada Medin Bhd untuk belian barang niaga.
4.	Jualan kredit kepada Iman Enterprise berjumlah RM 23,700. Diskaun niaga 10%
11.	Pemilik mengambil tunai RM1,700 untuk kegunaan sendiri
15.	Terima nota kredit RM 700 daripada Medin Bhd atas pulangan barang yang rosak
23.	Pindahkan tunai daripada bank RM1,000 untuk kegunaan pejabat
29.	Imran, pemilik perniagaan membawa masuk komputernya RM 2,500 untuk kegunaan pejabat.

You are required to:

Anda dikehendaki :

- a) record the above transactions of July 2015 in appropriate Books of First Entry

Rekod urusniaga pada Julai 2015 di atas ke dalam buku catatan pertama yang bersesuaian.

[15 marks]
 [15 markah]

CLO2
 C2

The following balances were obtained on 1st March 2015 from Amani Enterprise which is a sport supplier:

	RM
Cash	5,000
Bank	52,000
Furniture	8,000
Fixtures and Fittings	35,000

The transactions for the month of March 2015 are as follows:

Date	Transactions	Amount (RM)
2.	Purchased a delivery van on credit RM60,000 from Minolta Bhd and paid deposit RM6,000 by cheque	
7.	Purchased goods on credit from Eryna Sport Enterprise	37,000
15.	Sold good on credit to Mila Ltd	15,800
23.	Paid salaries by cash	3,500
25.	Mila Ltd settled all her amount due by cheque	15,000
27.	Cash sales to Siew Chin	3,000

Baki-baki akaun di bawah diperolehi daripada Amani Enterprise, pembekal barangan sukan pada 1 Mac 2015:

	RM
Tunai	5,000
Bank	52,000
Perabot	8,000
Lengjapan & Lekapan	35,000

Urusniaga untuk bulan Mac 2015 adalah seperti di bawah :

Tarikh	Urusniaga	Jumlah (RM)
2.	Membeli van penghantaran secara kredit RM60,000 daripada Minolta Bhd dan membayar deposit RM6,000 melalui chek	
7.	Membeli barang niaga secara kredit daripada Eryna Sport Enterprise.	37,000
15.	Jualan kredit kepada Mila Ltd	15,800
23.	Bayar gaji secara tunai	3,500
25.	Mila Ltd menyelesaikan semua hutangnya melalui chek	15,000
27.	Jualan tunai kepada Siew Chin	3,000

You are required to:

Anda dikehendaki :

- b) show the above transactions in the ledger

Rekod urusniaga di atas ke dalam lejar.

[15 mark]
[15 markah]

CLO2
C3

QUESTION 2 SOALAN 2

Mukahi Enterprise is a sundry shop business owned by Encik Suhaimi. The following is the list of accounts as at 30 June 2015.

Account	RM
Capital	200,000
Accounts payable	22,000
Accounts receivable	16,000
Bank	10,000
Inventory-1st July 2014	1,000
Rent received	10,000
Discount allowed	560
Building	241,600
Drawings	1,600
Loan from Bank Islam (10%)	60,000
Salaries	25,900
Vehicle	30,000
Carriage inwards	360
Carriage outwards	1,380
Sales	80,000
Purchases	61,000
Purchases return	13,000
Bad debts	600
Provision for doubtful debts	2,000
Accumulated depreciation- vehicle	3,000

Mukahi Enterprise merupakan perniagaan runcit yang dimiliki oleh Encik Suhaimi.

Berikut adalah senarai akaun pada 30 Jun 2015.

Akaun	RM
Modal	200,000
Akaun belum dibayar	22,000
Akaun belum diterima	16,000
Bank	10,000
Inventori -1 Julai 2014	1,000
Sewa diterima	10,000
Diskaun diberi	560
Bangunan	241,600
Ambilan	1,600
Pinjaman daripada Bank Islam (10%)	60,000
Gaji	25,900
Kenderaan	30,000
Angkutan masuk	360
Angkutan keluar	1,380
Jualan	80,000
Belian	61,000
Pulangan belian	13,000
Hutang lapuk	600
Peruntukkan hutang ragu	2,000
Susutnilai terkumpul- kenderaan	3,000

CLO2
C1

- (a) You are required to prepare trial balance as at 30 June 2015.
Anda dikehendaki menyediakan imbalan duga pada 30 Jun 2015

[20 marks]
[20 markah]

CLO2
C2

- (b) i. Explain what Trial Balance is.
Jelaskan apakah Imbalan Duga ?

[2 marks]
[2 markah]

- ii. State **THREE (3)** purposes of preparing the Trial Balance.
Nyatakan TIGA (3) tujuan penyediaan Imbalan Duga.

[3 marks]
[3 markah]

QUESTION 3 SOALAN 3

The following Trial Balance is extracted from the books of Trisya Enterprise, a sole trader.

	DEBIT (RM)	CREDIT (RM)
Capital		89,700
Sales		315,000
Purchases	222,000	
Sales returns	5,000	
Purchases returns		3,000
Inventory at 1 January 2014	45,000	
Wages and salaries	12,500	
Miscellaneous expenses	500	
Electricity and water	440	
Telephone	300	
Insurance	900	
Shop premises	100,000	
Fixtures and fittings	30,000	
Van	13,000	
Debtors	6,200	
Creditors		10,900
Bad debts	200	
Cash	1,000	
Bank	8,180	
Drawings	700	
Carriage inwards	430	
Carriage outwards	550	
Import duties	200	
Discounts	200	600
Rental income		550
Long term loan		25,000
Fixed deposit	5,000	
Interest revenue on fixed deposit		250
Accumulated depreciation :		
Fixture & fittings		6,000
Van		1,300
	452,300	452,300

Berikut adalah Imbangan Duga yang dipetik dari buku Trisya Enterprise, peniaga milikan tunggal.

	DEBIT (RM)	KREDIT (RM)
Modal		89,700
Jualan		315,000
Belian	222,000	
Pulangan jualan	5,000	
Pulangan belian		3,000
Inventori pada 1 Januari 2014	45,000	
Gaji dan upah	12,500	
Belanja pelbagai	500	
Air dan elektrik	440	
Telefon	300	
Insurans	900	
Premis kedai	100,000	
Lekap & lengkapan	30,000	
Van	13,000	
Penghutang	6,200	
Pemiutang		10,900
Hutang lapuk	200	
Tunai	1,000	
Bank	8,180	
Ambilan	700	
Angkutan masuk	430	
Angkutan keluar	550	
Duti import	200	
Diskaun	200	600
Hasil sewa		550
Pinjaman Jangka Panjang		25,000
Simpanan tetap	5,000	
Faedah atas simpanan tetap		250
Susutnilai terkumpul :		
Lekap & lengkapan		6,000
Van		1,300
	452,300	452,300

Additional information :

Maklumat tambahan :

- Closing inventory as at 31 December 2014 is worth RM 38,000.
Inventori akhir pada 31 December 2014 dinilai pada RM 38,000.
- The owner took goods worth RM 880 from the shop for personal consumption.
Pemilik mengambil barang niaga RM 880 daripada kedai untuk kegunaan peribadi.
- Fixtures & fittings and Van are depreciated at 10% per annum on cost.
Lekapan & lengkapan dan Van disusutnilai pada kadar 10% setahun atas kos.
- Bad debts amounting to RM 300 are to be written off.
Hutang lapuk sebanyak RM 300 dihapuskira.
- Interest due from the fixed deposit amounting to RM 300 is yet to be received from My Bank Bhd.
Faedah atas simpanan tetap berjumlah RM300 masih belum diterima daripada My Bank Bhd.
- The following are accrued expenses as at 31 December 2014:

Electricity and water	RM 280
Telephone	RM 330

Berikut adalah belanja terakru pada 31 December 2014:

<i>Air dan elektrik</i>	<i>RM 280</i>
<i>Telefon</i>	<i>RM 330</i>
- Prepaid insurance were RM 300.
Insurans prabayar berjumlah RM 300.

You are required to prepare:

Anda dikehendaki menyediakan :

CLO3
C2

- i) The Statement of Comprehensive Income for the year ended 31 December 2014.

Penyata Pendapatan Komprehensif bagi tahun berakhir 31 December 2014.

[15 marks]

[15 markah]

CLO3
C3

- ii) The Statement of Financial Position as at 31 December 2014.

Penyata Kedudukan Kewangan pada 31 December 2014.

[15 marks]

[15 marks]

SOALAN TAMAT