

SECTION A : 20 MARKS

BAHAGIAN A : 20 MARKAH

INSTRUCTION:

This section consists of TWENTY (20) objective questions. Mark your answers in the OMR form provided.

ARAHAN :

Bahagian ini mengandungi DUA PULUH (20) soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO 1
C1

1. The process of accounting can be shown as:

Proses perakaunan adalah seperti berikut

- A. Classifying, summarizing, recording and analyzing
Mengklasifikasi, meringkas, merekod dan menganalisa
- B. Analyzing, classifying, summarizing and recording
Menganalisa, mengklasifikasi, meringkas dan merekod
- C. Classifying, recording, summarizing and analyzing
Mengklasifikasi, merekod, meringkas dan menganalisa
- D. Recording, classifying, summarizing and analyzing
Merekod, mengklasifikasi, meringkas dan menganalisa

CLO1
C1

2. Which one of the following are the roles of accountant?

Manakah antara berikut peranan akauntan?

- A. Designing and controlling systems of records, auditing books, and preparing financial statements.
Merekabentuk dan mengawal sistem rekod, pengauditan, dan menyediakan penyata kewangan.
- B. Give an audit advice and prepare audit statement to the management.
Memberi nasihat pengauditan dan menyediakan penyata audit kepada pihak pengurusan.
- C. Serve as information providers to various institutions.
Bertindak sebagai penyedia maklumat kepada pelbagai institusi.
- D. Influence the decision making within a company and settle the problems in financial statements.
Mempengaruhi pembuatan keputusan dalam syarikat dan menyelesaikan masalah berkaitan penyata kewangan.

SULIT

POLITEKNIK
Jabatan Pengajian Politeknik

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENGAJIAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR
SESI DISEMBER 2012

PA101: FUNDAMENTALS OF ACCOUNTING

TARIKH : 29 APRIL 2013

TEMPOH : 2 JAM (2.30 PM - 4.30 PM)

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

CLO1
C1

5. What is the function of source documents?

Apakah fungsi dokumen perniagaan?

- i. Sources of accounting information
Sumber maklumat perakaunan
- ii. Sources record for First Book Entry
Sumber rekod dalam Buku Catatan Pertama
- iii. As references for business competitors
Sebagai rujukan kepada pesaing-pesaing perniagaan
- iv. To make sure each transaction are complete recorded
Memastikan setiap urusaniaga dicatatkan dengan lengkap

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

CLO1
C2

6. Which of the below should be recorded in the General Journal?

Antara berikut yang manakan sepatutnya direkodkan di dalam Jurnal Am

- i. Paid salaries by cheque
Membayar gaji menggunakan cek
- ii. Purchased machinery on credit
Belian mesin secara kredit
- iii. Cash Sales
Jualan tunai
- iv. Owner took goods out of business for personal use
Pemilik perniagaan mengambil barangan perniagaan untuk kegunaan sendiri

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

CLO1
C1

3. Going concern is one of the accounting assumptions. Which statement is true about going concern?

Usaha berterusan merupakan salah satu daripada andaian perakaunan. Pernyataan manakah betul mengenai usaha berterusan?

- A. A business and its owner are two different entities.
Sesebuah perniagaan dan pemilik perniagaan adalah dua entiti berbeza.
- B. The business is going to be operating for the foreseeable future.
Perniagaan diramalkan akan terus beroperasi pada masa-masa hadapan.
- C. The same accounting method will be used continuously from one accounting period to another.
Keadah perakaunan akan berterusan dari satu tempoh perakaunan ke tempoh perakaunan lain.
- D. Business activities can be divided into a certain period of time, for example, monthly, quarterly, half year or a year.
Aktiviti perniagaan boleh dibahagikan kepada beberapa tempoh, sebagai contoh secara bulanan, sukuan atau setengah tahun.

CLO1
C1

4. Which of the following is the internal user of the accounting information :

Manakah antara berikut merupakan pengguna dalaman bagi maklumat perakaunan?

- A. Suppliers
Pembekal
- B. Management
Pihak pengurusan
- C. Employee Unions
Kesatuan sekerja
- D. Banks
Bank

CLO1
C110. The following accounts are recorded in credit column in trial balance, **EXCEPT***Akaun-akaun berikut dicatatkan di ruangan kredit Imbangan Duga, KECUALI*

- A. Bad debt
Hutang lapuk
- B. Bad debt recovered
Hutang lapuk terpulih
- C. Provision for doubtful debt
Peruntukan hutang ragu
- D. Profit on disposal of an asset
Untung atas pelupusan asset

CLO1
C111. Which of the following items would **NOT** be included in the calculation of net purchases during the accounting period?*Antara berikut, item yang manakah TIDAK terlibat dalam pengiraan belian bersih di dalam tempoh perakaunan ?*

- A. Carriage inwards
Angkutan masuk
- B. Purchases
Belian
- C. Carriage outwards
Angkutan keluar
- D. Duty on purchases
Duti atas belian

CLO1
C2

12. Net loss is a result from:

Rugi bersih disebabkan oleh:

- A. Operating expenses are greater than gross income
Belanja operasi lebih besar dari untung kasar
- B. Operating expenses are less than gross income
Belanja operasi kurang dari untung kasar
- C. Operating expenses are less than cost of sales
Belanja operasi kurang dari kos jualan
- D. Cost of sales is less than revenues
Kos jualan kurang dari hasil

CLO1
C2

7. Payment for bank loan will:

Bayaran kepada pinjaman bank akan:

- A. Increase an asset and decrease another asset
Aset meningkat dan aset lain berkurang
- B. Decrease an asset and decrease owner's equity
Aset berkurang dan ekuiti pemilik berkurang
- C. Decrease an asset and decrease a liability
Aset berkurang dan liabiliti berkurang
- D. Decrease an asset and increase a liability
Aset berkurang dan liabiliti meningkat

8. If you have a liability of RM 5,000.00 and equity of RM 15,000.00 how much is your assets?

CLO1
C2*Sekiranya anda mempunyai hutang sebanyak RM 5,000 dan modal sebanyak RM 15,000, berapakah nilai asset?*

- A. RM 15,000
RM 15,000
- B. RM 10 000
RM 10,000
- C. RM 5,000
RM 5,000
- D. RM 20,000
RM 20,000

CLO1
C2

9. A trial balance is prepared in order to _____

Imbangan duga disediakan untuk _____

- A. Help planning and make decision making.
Membantu perancangan dan membuat keputusan.
- B. Evaluate the performance of the business.
Menilai pencapaian perniagaan.
- C. Verify the accuracy of double-entries.
Menentukan ketepatan catatan bergu.
- D. Represent summary of all individual account in special ledger.
Mempersembahkan ringkasan akaun individu dalam lejer khas.

CLO1
C3

15. Cosway paid RM 12,000 per annum for the insurance premium. The premium paid started from 1st March 2010 until 28th February 2011. Accounting period for the company ends at 31st December. The prepayment is recorded for year ended 31st December 2010, refers to:

Cosway telah membayar premium insuran RM12,000 setahun. Bayaran premium adalah bagi tempoh 1 Mac 2010 hingga 28 Februari 2011. Tempoh perakaunan syarikat berakhir pada setiap 31 Disember. Bayaran terdahulu yang direkodkan pada tahun berakhir 31 Disember 2010 adalah merujuk kepada:

- A. Accrual insurance RM 2000
Insuran terakru RM2000
- B. Prepaid insurance RM 2000
Insuran terdahulu RM2000
- C. Insurance expenses RM 2000
Belanja insuran RM2000
- D. Accrued revenue RM 2000
Hasil terakru RM2000

CLO1
C3

16. Expenses relevant to the accounting period which remain unpaid by period end should be:

Belanja dikaitkan dengan tempoh perakaunan dimana jumlah yang belum dibayar sehingga hujung tempoh hendaklah:

- A. Ignored until they are paid for in the next period.
Diabaikan sehingga dibayar untuk tempoh seterusnya.
- B. Included with expenses paid and shown as an asset at the period end
Termasuk bersama dengan belanja yang telah dibayar dan ditunjukkan sebagai aset pada penghujung tamat tempoh.
- C. Included in with expenses paid and shown as a liability at the period end
Termasuk bersama dengan belanja yang telah dibayar dan ditunjukkan sebagai liabiliti pada penghujung tamat tempoh.
- D. Deducted from amount already paid and shown as a liability at the period end.
Ditolak daripada jumlah sedia ada dibayar dan ditunjuk sebahai liabiliti pada penghujung tamat tempoh.

CLO 1
C3

13. If the Cost of Goods Sold is RM 45,000, Net Sales RM 100,000 and Beginning Inventory is RM20,000. Calculate the Gross profit.

Jika Kos Barang Untuk Dijual adalah RM45,000, Jualan Bersih RM100,000 dan Inventori Awal sebanyak RM 20,000. Kirakan Untung kasar.

- A. RM35,000
RM35,000
- B. RM55,000
RM55,000
- C. RM75,000
RM75,000
- D. RM80,000
RM80,000

CLO 1
C2

14. Which of the following account is related to the accrual basis?

Manakah antara akaun berikut berkaitan dengan asas akruan.

- A. Cash
Tunai
- B. Capital
Modal
- C. Depreciation
Susutnilai
- D. Account payables
Pemiutang

CLO1
C1

19. A bank reconciliation statement is a statement that is _____

Penyata penyesuaian bank adalah penyata yang _____

- A. drawn up by the bank to check the cash book
disediakan oleh pihak bank untuk memeriksa buku tunai
- B. drawn up by the business to check the cash book balance with the bank statement balance
disediakan oleh perniagaan untuk memeriksa baki buku tunai dengan baki penyata bank
- C. sent by the bank when the account is overdrawn
dihantar oleh pihak bank apabila akaun
- D. sent by the bank when the bank have made an error
dihantar oleh pihak bank apabila berlaku kesilapan

CLO1
C220. The following items are have been recorded in the bank statement but have not been recorded into a cash book **EXCEPT**:*Berikut adalah item yang telah direkodkan ke dalam penyata bank tetapi belum direkodkan ke dalam buku tunai **KECUALI** :*

- A. Bank charges
Caj bank
- B. Credit transfers
Pindahan kredit
- C. Uncredited cheques
Cek belum kredit
- D. Standing orders
Arahan tetap

CLO1
C2

17. What does the closing balance on a Purchases Ledger Control Account represent?

Apakah yang diwakili oleh baki dalam Akaun Kawalan Lejer Belian?

- A. Total sales of the year
Jumlah jualan tahunan.
- B. Total amount due from credit customers
Jumlah hutang pelanggan.
- C. Total owing to credit suppliers
Jumlah hutang kepada pembekal.
- D. Total purchased of the year
Jumlah belian tahunan.

CLO1
C1

18. What are the items on the debit side of the Creditors Control Account?

Apakah item yang terdapat dalam bahagian debit Akauan Kawalan Pemiutang?

- i. Purchases
Belian
 - ii. Cash/Bank
Tunai/Bank
 - iii. Discount Received
Diskaun Diterima
 - iv. Dishonoured cheques
Cek Tendang
 - v. Returns Outward
Pulangan Keluar
- A. i, ii & iii
 - B. ii, iii & v
 - C. ii, iii & iv
 - D. i, iii and v

- 5 Furniture amounting to RM2,000 was purchased on credit from Aladin Furniture Bhd.
Beli perabot secara kredit RM2,000 daripada Aladin Furniture Bhd.
- 9 Mr. Chan the owner took cash RM100 for personal use.
Encik Chan mengambil tunai RM100 untuk kegunaan peribadi.
- 10 The business paid a cheque for RM100 for other office supplies.
Perniagaan Usaha Maju membayar menggunakan cek RM100 untuk bekalan pejabat.
- 13 The business paid the full amount owing for the furniture purchased on the 5th of January 2012, by paying with a cheque.
Perniagaan Usaha Maju membayar penuh hutang perabot yang dibeli pada 5 January 2012 menggunakan cek.
- 25 The business paid cash RM80 for miscellaneous expenses.
Perniagaan Usaha Maju membayar secara tunai RM80 untuk belanja pelbagai.
- 31 The business paid salaries amounting to RM2,000 with cheque.
Perniagaan Usaha Maju membayar gaji RM2,000 dengan cek.

You are required to:

Anda dikehendaki :

- i. Post all the transactions to the relevant ledgers.
Poskan semua urusanniaga ke dalam lejar.

[15 marks]

[15 markah]

- ii. Prepare the Trial Balance as at 31 January 2012.
Sediakan Imbangan Duga pada 31 Januari 2012.

[10 marks]

[10 markah]

SECTION B : 80 MARKS

BAHAGIAN B : 80 MARKAH

INSTRUCTION:

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

ARAHAN:

Bahagian ini mengandungi **TIGA (3)** soalan berstruktur. Jawab semua soalan.

QUESTION 1

SOALAN 1

- (a) State the documents involved for the following transactions of Umar Enterprise :

Nyatakan dokumen-dokumen yang terlibat bagi urusanniaga Umar Enterprise berikut :

- i. Credit sales
Jualan kredit
- ii. Cash deposit in bank
Deposit tunai ke dalam bank
- iii. Return inwards
Pulangan masuk
- iv. Return outwards
Pulangan keluar
- v. Credit purchase
Belian kredit

[5 marks]

[5 markah]

- (b) The following are the transactions of Usaha Maju Enterprises.

Berikut adalah urusanniaga Usaha Maju Enterprise.

2012

January

- 1 Encik Chan, the owner of Usaha Maju Enterprises invested cash RM20,000 into the business.
Encik Chan, pemilik Usaha Maju Enterprise melabur tunai RM20,000 ke dalam perniagaan.

Additional information;

- a) Stock on 31st December 2012 was valued at RM 6,800 at cost price and RM 5,500 at market price
- b) Unpaid salary on 31st December 2012 is RM300
- c) Insurance paid for the year 2013 is RM 300
- d) Vehicle is depreciated at the rate of 20% on cost.
- e) Commission which has not been received is RM 333.
- f) Provision for doubtful debts is 5% on account receivable's balance.

You are required to prepare:

- i) Statement of Comprehensive Income for the year ended on 31st December 2012. [16 marks]
- ii) Statement of Financial Position as at 31st December 2012. [10 marks]

CLO 1
C3

QUESTION 2

- a. List **TWO (2)** purposes of preparing financial statements. [4 marks]
- b. The following is trial balance of Mr. Danial in December 2012.

Particulars	Debit (RM)	Credit (RM)
Building	25,000	
Vehicles at cost	6,000	
Stock on 1 st January 2012	3,000	
Account receivables	6,000	
Bank	655	
Drawings	675	
Account payables		6,750
Capital		25,000
Sales		78,800
Returns	435	600
Commission		716
Purchases	60,000	
Salary	6,860	
Insurance	1,395	
Carriage inwards	256	
Rental	900	
Discounts	230	140
Bad debts	300	
Rates	750	
Provision for depreciation- vehicles		450
	112,456	112,456

CLO 1
C1

Maklumat tambahan :

- a) Stok pada 31 Disember 2012 dinilai RM 6,800 pada harga kos dan RM 5,500 pada harga pasaran
- b) Gaji belum bayar pada 31 Disember 2012 adalah RM300
- c) Insuran telah dibayar untuk tahun 2013 sebanyak RM300
- d) Kenderaan disusutnilai pada kadar 20% atas kos
- e) Komisen belum terima sebanyak RM333
- f) Peruntukan hutang lapuk 5% atas baki penghutang

Anda Dikehendaki menyediakan:

- i) Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2012
[16 markah]
- ii) Penyata Kedudukan Kewangan pada 31 Disember 2012
[10 markah]

CLO 1
C3

(SOALAN 2)

- a. Senaraikan DUA (2) tujuan penyediaan penyata kewangan
[4 markah]
- b. Berikut adalah Imbangan Duga dari Mr. Danial pada Disember 2012.

Perkara	Debit (RM)	Credit (RM)
Bangunan	25,000	
Kenderaan pada Kos	6,000	
Stok pada 1 Jan 2012	3,000	
Penghutang	6,000	
Bank	655	
Ambilan	675	
Pemiutang		6,750
Modal		25,000
Jualan		78,800
Pulangan	435	600
Komisen		716
Belian	60,000	
Gaji	6,860	
Insuran	1,395	
Angkutan masuk	256	
Sewaan	900	
Diskaun	230	140
Hutang lapuk	300	
Kadar bayaran	750	
Peruntukan susutnilai kenderaan		450
	112,456	112,456

CLO 1
C3

You are required to:

- a) Update Syarikat Zero Hero's cash book.

[8 Marks]

- b) Prepare a bank reconciliation statement for the month of July 2012.

[9 Marks]

- c) State
- THREE (3)**
- reasons why discrepancy existed between cash book (bank balance) and the bank statement balance.

[3 Marks]

SOALAN 3

Berikut adalah ruangan bank di dalam buku tunai bagi bulan Julai 2012 dan penyata bank bagi Syarikat Zero Hero

Dr		Buku Tunai		Cr	
2012		RM	2012	RM	
Julai	1 Baki b/d	11,895	Julai	7 Syarikat Sakti	750
	9 Woo Ming	790		14 Muthu	2,165
	10 Siti Amila	465		17 Aisyah	440
	15 Jualan	800		18 Upah	600
	16 Syakir	1,250		19 Telefon	300
	28 Sykt Berjaya	1,535		30 Kelab Siber	285
	31 Ah Ming	3,120		31 Baki c/d	15,315
		<u>19,855</u>			<u>19,855</u>
Ogos	1 Baki b/d	15,315			

QUESTION 3

The bank columns in the cash book for July 2012 and the bank statement for that month for Syarikat Zero Hero.

Dr		Cash Book		Cr	
2012		RM	2012	RM	
July	1 Balance b/d	11,895	July	7 Syarikat Sakti	750
	9 Woo Ming	790		14 Muthu	2,165
	10 Siti Amila	465		17 Aisyah	440
	15 Sales	800		18 Wages	600
	16 Syakir	1,250		19 Telephone	300
	28 Sykt Berjaya	1,535		30 Kelab Siber	285
	31 Ah Ming	3,120		31 Balance c/d	15,315
		<u>19,855</u>			<u>19,855</u>
August	1 Balance b/d	15,315			

Bank Statement			
2012	Dr	Cr	Balance
July	RM	RM	RM
1	Balance b/d		11,895
8	Cheque	790	12,685
10	Syarikat Sakti	750	11,935
18	Cheque	465	12,400
19	Muthu	2,165	10,235
20	Aisyah	440	9,795
22	Cheque	1,535	11,330
23	Standing Order	220	11,110
25	Mohd Azam	450	11,560
26	Bank Charges	350	11,210
28	Dividend	100	11,310
29	Dishonoured cheque	500	10,810

CLO 1
C3*Penyata Bank*

2012	<i>Dr</i>	<i>Cr</i>	<i>Baki</i>
<i>Julai</i>	<i>RM</i>	<i>RM</i>	<i>RM</i>
1 Baki b/d			11,895
8 Cek		790	12,685
10 Syarikat Sakti	750		11,935
18 Cek		465	12,400
19 Muthu	2,165		10,235
20 Aisyah	440		9,795
22 Cek		1,535	11,330
23 Arahan Tetap	220		11,110
25 Mohd Azam		450	11,560
26 Caj Bank	350		11,210
28 Dividen		100	11,310
29 Cek tidak laku	500		10,810

*Anda dikehendaki menyediakan:*CLO 1
C3

a) Mengemaskini buku tunai Syarikat Zero Hero's.

[8 Markah]

b) Menyediakan penyata penyesesuaian bank bagi bulan Julai 2012

[9 Markah]

c) Senaraikan **TIGA (3)** sebab mengapa wujudnya perbezaan antara buku tunai (rungan bank) dan baki di panyata bank.

[3 Markah]