

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2013

PA101: FUNDAMENTALS OF ACCOUNTING

TARIKH : 22 OKTOBER 2013

TEMPOH : 2 JAM (8.30 AM - 10.30 AM)

Kertas ini mengandungi **SEMBILAN BELAS (19)** halaman bercetak.
Bahagian A: Objektif (20 soalan)
Bahagian B: Esei (3 soalan)

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SULIT

PA101 : FUNDAMENTAL OF ACCOUNTING

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. Which one is **BEST** explained for the meaning of accounting?

Manakah antara berikut yang paling tepat menerangkan definisi perakaunan?

- A. The process of classifying, recording and summarizing business transactions.
Proses mengklasifikasi, merekod dan meringkaskan transaksi perniagaan.
- B. The process of classifying, recording and summarizing business transactions in monetary units and interpreting the business financial data in order to assist the stakeholders in decision making.
Proses mengklasifikasi, merekod dan meringkaskan transaksi perniagaan dalam bentuk unit matawang dan mentafsirkan data kewangan bagi membantu pihak berkepentingan membuat keputusan.
- C. The process involves the interpretation of information obtained from financial accounting and cost accounting to help the management of a business to make decisions, plans and control business operations.
Proses yang melibatkan pentafsiran maklumat yang diperolehi dari perakaunan kewangan dan perakaunan kos bagi membantu pihak pengurusan membuat keputusan, perancangan dan mengawal operasi perniagaan.
- D. The process that provides a picture of the financial position of a company or business and guidelines in selecting accounting method used so that the assets and net income are not overstated.
Proses yang memberikan gambaran kedudukan kewangan syarikat atau perniagaan dan menyediakan garis panduan dalam pemilihan kaedah perakaunan yang digunapakai supaya aset dan pendapatan tidak terlebih nyata.

CLO1
C1

2. Which accounting concept assumes that an enterprise will sustain its operation to fulfill its existing objectives and commitments?

Antara konsep perakaunan yang berikut yang manakah menyatakan bahawa sesebuah perniagaan yang ditubuhkan perlu untuk terus beroperasi bersama matlamat dan komitmen yang telah ditetapkan?

- A. Monetary as a unit of measurement
Wang sebagai unit ukuran
- B. Conservatism
Konservatisme
- C. Going Concern
Usaha Berterusan
- D. Consistency
Ketekalan

CLO1
C1

3. Cash book is used to record _____

Buku tunai digunakan untuk merekod _____

- A. Credit sales only
Jualan secara hutang sahaja
- B. Cash transaction only
Urusniaga secara tunai sahaja
- C. Cash and bank transactions only
Urusniaga tunai dan bank (cek) sahaja
- D. Cash sales and cash purchases only
Jualan tunai dan belian tunai sahaja

CLO1
C2

4. Which statement is **TRUE** about Credit Note?

Manakah antara berikut adalah **BETUL** mengenai Nota Kredit?

- A. Issued by the bank
Dikeluarkan oleh pihak bank
- B. Used in all transactions
Digunakan didalam semua urusan
- C. Evidence when payment is made
Dokumen bukti apabila pembayaran dibuat
- D. Issued when the purchased price was overstated
Dikeluarkan apabila harga bagi barang niaga adalah melebihi harga sebenar

CLO1
C2

5. Ahmad pays RM10 for food by cash. The Double entry for this transaction would be:

Ahmad membayar RM10 untuk makanan dengan tunai.. Catatan bergu untuk urusan ini adalah:

- A. Debit Cash RM10, Credit Expenses RM10
Debit Tunai RM10, Kredit Belanja RM10
- B. Debit Expenses RM10, Credit Cash RM10
Debit Belanja RM10, Kredit Tunai RM10
- C. Credit Expenses RM10, Credit Cash RM10
Kredit Belanja RM10, Kredit Tunai RM10
- D. Debit Expenses RM10, Credit Food RM10
Debit Belanja RM10, Kredit Makanan RM10

CLO1
C2

6. The key point of a double-entry accounting system for every transaction is,

Kunci utama dalam sistem bergu untuk setiap transaksi adalah,

- A. Recorded by equal amounts of debit and credit entries.
Direkod dengan jumlah yang sama disebelah debit dan kredit.
- B. Recorded in both the journal and the ledger.
Direkod kedua-dua di dalam jurnal dan lejer.
- C. Affects both sides of the balance sheet.
Memberi kesan kepada kedua-dua belah di dalam lembaran imbalan.
- D. Both recorded and posted.
Kedua-dua belah direkod dan dipindahkan.

CLO1
C1

7. The word "debit entry" means:

Perkataan "catatan debit" bermaksud:

- A. Deduct value from asset account
Pengurangan nilai dari akaun aset
- B. Add value into asset account
Penambahan dalam akaun aset
- C. Right hand entry in asset account
Rekod sebelah kanan untuk penambahan akaun aset
- D. Debit entry in equity account
Catatan debit untuk penambahan dalam akaun equiti

CLO1
C1

8. Accounts that normally have a debit balance is:

Akaun yang lazimnya mempunyai baki debit adalah ialah :

- A. An asset
Aset
- B. A liability
Liabiliti
- C. Bank overdraft
Overdraf bank
- D. A Revenue
Hasil

CLO1
C2

9. The difference between the debit and credit amounts in the Trial Balance may due to

Perbezaan antara jumlah debit dengan jumlah kredit dalam Imbangan Duga mungkin disebabkan oleh

- i. Ledger
Lejar
 - ii. Trial balance
Imbangan Duga
 - iii. Income Statement
Penyata Pendapatan
 - iv. First entry record
Buku catatan pertama
- A. i, ii & iii
 - B. i, ii & iv
 - C. i, iii & iv
 - D. ii, iii & iv

CLO1
C210. Which of the following is **NOT TRUE** about the purpose and function in preparing trial balances?*Yang manakah antara berikut **TIDAK BENAR** tentang tujuan dan fungsi penyediaan imbangan duga?*

- A. Trial balances is used for preparing final accounts
Imbangan duga digunakan untuk menyediakan akaun penamat
- B. Every transaction is recorded on both sides of the ledger to get the same total value
Setiap transaksi perlu dicatatkan secara bergu dalam lejar dengan amaun yang sama
- C. Debit balance total account is never equal to credit balance total account
Jumlah akaun di sebelah debit tidak sama dengan jumlah akaun di sebelah kredit
- D. It proves the arithmetic accuracy of the ledger
Ia menunjukkan ketepatan pengiraan ke dalam lejer

CLO1
C111. Financial statements consist of the following, **EXCEPT***Penyata Kewangan terdiri daripada yang berikut, **KECUALI***

- A. Balance Sheet
Kunci Kira-kira
- B. Trial Balance
Imbangan Duga
- C. Profit and Loss Account
Akaun Untung Rugi
- D. Trading Account
Akaun Perdagangan

CLO1
C1

12. Which of the following is considered as current assets in the financial statements?

Manakah antara berikut merupakan aset semasa dalam penyata kewangan?

- i. Office furniture
Perabot pejabat
- ii. Account receivables
Penghutang

- iii. Office equipments
Peralatan pejabat
- iv. Bank overdraft
Overdraft bank
- v. Inventories
Inventori
- A. i & iv
- B. ii & iii
- C. ii & v
- D. iii & v

CLO1
C3

13. A firm had the following extract Trial Balance :

Sebuah firma mempunyai petikan imbangan duga seperti berikut :

Trial Balance as at 31 December 2012 <i>Imbangan duga pada 31 Disember 2012</i>	
	RM
Account receivables <i>Penghutang</i>	25 000
Bad debt <i>Hutang Lapuk</i>	1 500

The firm's policy is to create a provision for doubtful debts is equals to 3% of the debtors outstanding at the end of each year. What is the final figure for debtors in the Statement of Financial Position as at 2012?

Polisi firma terhadap Hutang Ragu adalah 3% atas baki penghutang di penghujung setiap tahun. Berapakah jumlah akhir penghutang dalam Kunci Kira-kira pada 2012?

- A. RM 22,750
RM 22,750
- B. RM 24,250
RM 24,250
- C. RM 24,850
RM 24,850
- D. RM 24,295
RM 24,295

CLO1
C2

14. How is Bad Debts treated in the accounts?

Apakah perekodan akaun untuk Hutang Lapuk?

- A. Treated as an expense for the period
Direkod sebagai belanja untuk tempoh tersebut
- B. Treated as a revenue for the period
Direkod sebagai hasil untuk tempoh tersebut
- C. Treated as an asset for the period
Direkod sebagai aset untuk tempoh tersebut
- D. Treated as a liability for the period
Direkod sebagai liabiliti untuk tempoh tersebut

CLO1
C2

15. Rental income received in advance would be recorded in the statement of financial position as _____

Sewa diterima terdahulu akan dicatatkan di dalam kunci kira-kira sebagai

- A. Non current asset
Aset bukan semasa
- B. Current liability
Liabiliti semasa
- C. Non current liability
Liabiliti bukan semasa
- D. Current asset
Aset semasa

CLO1
C1

16. Purchase in the creditors control account refers to:

Belian dalam akaun kawalan pemiutang merujuk kepada:

- A. Cash purchase only
Belian tunai sahaja
- B. Credit purchase only
Belian kredit sahaja
- C. Both cash and credit purchase
Kedua-dua belian tunai dan kredit
- D. Discount purchase
Diskaun belian

CLO1
C3

17. Sales Ledger Control Account has the following entry:

Akaun Kawalan Penghutang mempunyai catatan berikut :

	RM
Bank <i>Bank</i>	66,250
Credit sales <i>Jualan kredit</i>	69,333
Discount allowed <i>Diskaun diberi</i>	3,125
Transfer from purchase ledger <i>Pindahan dari lejar belian</i>	3,333
Cash sales <i>Jualan tunai</i>	2,500
Balance on 31 December 2012 <i>Baki pada 31 Disember 2012</i>	10,766

What is the balance b/f on 1 January 2012?

Apakah baki h/b pada 1 Januari 2012?

- A. RM 6,975
RM 6,975
- B. RM 7,391
RM 7,391
- C. RM 11,975
RM 11,975
- D. RM 14,141
RM 14,141

CLO1
C218. The reasons for discrepancies between the cash book (bank column) balance with the bank statement balance are due to the following, **EXCEPT***Sebab-sebab berlakunya perbezaan antara baki buku tunai (bank) dan baki penyata bank adalah disebabkan perkara berikut **KECUALI***

- A. Cheques not presented for payment
Cek tidak dikemukakan untuk pembayaran
- B. Bank has not yet credited the account.
Pihak bank masih belum kreditkan akaun
- C. Businessman makes a credit purchase
Peniaga membuat belian secara kredit
- D. Debtor pay direct to the bank.
Penghutang membayar terus melalui pihak bank

CLO1
C2

19. An unpresented cheque is a cheque which:

Cek belum dikemukakan ialah cek:

- A. Has been entered in our cash book, but has not yet been deducted from our bank account
Cek telah dimasukkan ke dalam buku tunai tetapi belum ditolak daripada akaun bank.
- B. Has not yet been entered in our cash book, but has been added to our bank account
Cek belum dimasukkan ke dalam buku tunai tetapi telah ditambah ke dalam akaun bank.
- C. Has been entered in our cash book, but has not yet been added to our bank account.
Telah dimasukkan ke dalam buku tunai, tetapi belum ditambah ke dalam akaun bank.
- D. Has not yet been entered in our cash book, but has been deducted from our bank account.
Telah dimasukkan ke dalam buku tunai tetapi belum ditolak daripada akaun

CLO1
C2

20. The step to prepare a bank reconciliation involves 7 steps. Which of the following steps are **INCORRECT**?

*Penyediaan penyesuaian bank melibatkan 7 langkah. Antara berikut langkah manakah **TIDAK BENAR**?*

- A. Compare the entries in the debit side of the cash book with the entries in the credit side of the bank statement.
Bandingkan catatan di bahagian debit buku tunai dengan catatan di bahagian kredit penyata bank.
- B. Determine the correct entries by referring to journal if any values are differences for any items.
Menentukan catatan adalah betul dengan merujuk jurnal jika sekiranya terdapat perbezaan nilai bagi sebarang item.
- C. Determine whether the opening balance of the cash book (bank column) is the same as the bank statement of opening balance.
Menentukan samada baki awal buku tunai (kolum bank) adalah sama seperti baki awal penyata bank.
- D. Prepare the bank reconciliation statement based on items that are not been ticked in the bank statement and the cash book.
Menyediakan penyata penyesuaian bank berdasarkan semua item yang tidak ditanda di dalam penyata bank dan buku tunai.

SECTION B : 80 MARKS

BAHAGIAN B : 80 MARKAH

INSTRUCTION:

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

ARAHAN:

Bahagian ini mempunyai **TIGA (3)** soalan struktur. Jawab semua soalan.

QUESTION 1

- a. List down **TWO (2)** purposes of trial balance in accounting record system.

[4 marks]

- b. The following is incomplete Trial Balance of Basiron Sdn Bhd as at 31st December 2012.

Purchases	58,740
Sales	83,790
Capital	38,520
Returned inwards	528
Inventory	6,270
Account receivables	11,216
Account payables	8,074
Salaries	11,200
Rates	2,035
Discount allowed	540
Commission revenue	175
Rent	5,500
Vehicles	16,000
Carriage inwards	475
Cash	605
Provision for depreciation for vehicle	3,040
Bank	15,530
Drawings	220
Furniture	4,740

CLO 1
C3

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PA101 : FUNDAMENTAL OF ACCOUNTING

You are required to:

i) Prepare complete trial balance as at 31st December 2012 for Basiron Sdn Bhd.

[26 marks]

SOALAN 1

CLO 1
C1

a. Senaraikan **DUA (2)** tujuan imbalan duga disediakan.

[4 markah]

b. Berikut adalah imbalan duga tidak lengkap dari Basiron Sdn Bhd bagi tahun 31 Disember 2012

Belian	58,740
Jualan	83,790
Modal	38,520
Pulangan Masuk	528
Inventori	6,270
Akaun belum terima	11,216
Akaun belum bayar	8,074
Gaji	11,200
Kadar Bayaran	2,035
Diskaun Diberi	540
Komisen diterima	175
Sewa	5,500
Kenderaan	16,000
Angkutan masuk	475
Tunai	605
Peruntukan susutnilai kenderaan	3,040
Bank	
Ambilan	15,530
Perabot	220
	4,740

Anda Dikehendaki :

i) Menyediakan Imbalan duga yang lengkap pada 31 Disember 2012 untuk Basiron

Sdn Bhd

[26 markah]

CLO 1
C3

SULIT

PA101 : FUNDAMENTAL OF ACCOUNTING

QUESTION 2

Sentoria Sdn Bhd is dealing with stationeries business and has prepared the following trial balance.

	DEBIT (RM)	CREDIT (RM)
Carriage outwards	2,600	
Returns	1,760	1,900
Allowance for doubtful debts		1,800
Drawings	4,500	
Insurance	1,820	
Bad debt	2,400	
Carriage inwards	1,600	
Discounts	1,580	1,800
Commission		2,500
Motor expenses	1,260	
Advertising	1,300	
Salaries	12,000	
Duty on purchases	1,700	
Utilities	3,280	
Account payable		22,600
Account receivables	24,000	
Bank balance	29,000	
10% loan from Mayabank		31,000
Inventories (1/1/2012)	8,350	
Sales		130,250
Purchases	59,000	
Motor vehicle	49,000	
Machinery	66,000	
Office equipment	2,000	
Accumulated depreciation- motor vehicle		9,700
Accumulated depreciation - machinery		19,300
Capital		52,300
	273,150	273,150

Additional information

Maklumat tambahan

1. The inventories as at 31 December 2012 was valued at RM11,300
2. Depreciation is to be provided based on the following policies

	RM
Motor vehicle	4,900
Machinery	4,680

No depreciation for office equipment as it was bought in the month of December 2012

3. Allowance for doubtful debt was adjusted to 5% from account receivables
4. Bad debt to be written off is RM600
5. Insurance amounting RM320 has been paid in advance
6. The loan from Mayabank was obtained on 1 January 2012. Interest on loan was still accrued at the end of the year
7. The business has the following outstanding expenses at the end of the year

	RM
Salaries	800
Carriage inwards	660

8. The owner took goods amounting to RM700 for personal use

You are required to prepare :

- a) Statement of Comprehensive Income for the year ended 31 December 2012

[15 marks]

CLO1
C3

- b) Statement of Financial Position as at 31 December 2012

[15 marks]

CLO1
C3

SOALAN 2

Sentoria Sdn Bhd menjalankan perniagaan alatulis telah menyediakan imbalan duga seperti berikut.

	DEBIT (RM)	CREDIT (RM)
Angkutan keluar	2,600	
Pulangan	1,760	1,900
Peruntukan hutang ragu		1,800
Ambilan	4,500	
Insurans	1,820	
Hutang lapuk	2,400	
Angkutan masuk	1,600	
Diskaun	1,580	1,800
Komisen		2,500
Belanja motor	1,260	
Pengiklanan	1,300	
Gaji	12,000	
Duti atas belian	1,700	
Utiliti	3,280	
Akaun pemiutang		22,600
Akaun penghutang	24,000	
Bank	29,000	
10% pinjaman dari Mayabank		31,000
Inventori (1/1/2012)	8,350	
Jualan		130,250
Belian	59,000	
Kenderaan bermotor	49,000	
Mesin	66,000	
Kelengkapan pejabat	2,000	
Peruntukan susut nilai -kenderaan bermotor		9,700
Peruntukan susut nilai -mesin		19,300
Modal		52,300
	273,150	273,150

Maklumat tambahan:

1. Inventori pada 31 Disember 2012 bernilai RM11,300
2. Susut nilai diperuntukan adalah berdasarkan polisi berikut

	RM
Kenderaan Bermotor	4,900
Mesin	4,680
Tiada susutnilai untuk kelengkapan pejabat kerana aset dibeli pada bulan Disember 2012	

3. Peruntukan hutang ragu adalah 5% daripada jumlah akaun belum terima
4. Hutang lapuk dihapuskan adalah sebanyak RM600
5. Insurans terdahulu sebanyak RM320
6. Pinjaman dari Mayabank pada 1 Januari 2011. Faedah atas pinjaman masih lagi tertunggak.
7. Berikut adalah perbelanjaan oleh perniagaan yang masih tertunggak pada akhir tahun

	RM
Gaji	800
Angkutan masuk	660

8. Pemilik mengambil barang bernilai RM 700 untuk kegunaan sendiri.

Anda dikehendaki menyediakan :

- CLO1
C3
- a) *Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2012*
[15 markah]
- CLO1
C3
- b) *Penyata Kedudukan Kewangan pada 31 Disember 2012*
[15 markah]

QUESTION 3

CLO1
C1

- a) Explain **THREE(3)** function and importance of a control account. [6 marks]
- b) The following information accounts have been taken from the books of the business owned by Encik Mohd Kamal for year ended 31 Mac 2012.

	1 April 2011	31 Mac 2012
	RM	RM
Debtor	8,700	7,821
Creditor	9,175	8,083
Stock	4,227	3,667

Activities during the year to 31 Mac 2012 :

Cash sales	10,832
Cash purchases	6,898
Paid to supplier	19,132
Received from customers	26,439
Return Outward	251
Return Inward	136
Sales Discount	1,029
Purchase Discount	827
Dishonoured cheque	227
Drawings	387

CLO1
C3

You are required to prepare:

- i) Sales Ledger Control Account [7 marks]
- ii) Purchases Ledger Control Account [7 marks]

CLO1
C1**SOALAN 3**

- (a) Terangkan **TIGA (3)** kepentingan akaun kawalan. [6 markah]
- (b) Maklumat perakaunan ini diambil daripada buku perniagaan yang dimiliki oleh En Mohd Kamal bagi tahun berakhir 31 Mac 2012.

	<i>1 April 2011</i>	<i>31 Mac 2012</i>
	<i>RM</i>	<i>RM</i>
<i>Penghutang</i>	8,700	7,821
<i>Pemiutang</i>	9,175	8,083
<i>Stok</i>	4,227	3,667

Aktiviti perniagaan sepanjang tahun sehingga 31 Mac 2012 :

<i>Jualan tunai</i>	10,832
<i>Belian tunai</i>	6,898
<i>Bayaran kepada pembekal</i>	19,132
<i>Penerimaan daripada pembeli</i>	26,439
<i>Pulangan Belian</i>	251
<i>Pulangan Jualan</i>	136
<i>Diskaun Jualan</i>	1,029
<i>Diskaun Belian</i>	827
<i>Cek tak layan</i>	227
<i>Ambilan</i>	387

CLO1
C3

Anda dikehendaki menyediakan:

- i) *Akaun Kawalan Penghutang* [7 markah]
- ii) *Akaun Kawalan Pemiutang* [7markah]

END OF QUESTION PAPER

SOALAN TAMAT