



**PEPERIKSAAN AKHIR / FINAL EXAMINATION
SEMESTER II – SESI 2020/2021**

KOD KURSUS : DPP1313
COURSE CODE

NAMA KURSUS : PERAKAUNAN KEWANGAN
COURSE NAME : FINANCIAL ACCOUNTING

TAHUN/PROGRAM : 1/ DIPLOMA PENGURUSAN PERNIAGAAN
YEAR/PROGRAMME : 1/ DIPLOMA IN BUSINESS MANAGEMENT

TEMPOH : 2 JAM 30 MINIT
DURATION : 2 HOURS 30 MINUTES

TARIKH : APRIL 2021
DATE : APRIL 2021

**ARAHAN
INSTRUCTION**

1. JAWAB SEMUA SOALAN.
ANSWER ALL QUESTIONS.
2. TULIS JAWAPAN ANDA DI DALAM KERTAS JAWAPAN YANG DISEDIAKAN.
WRITE YOUR ANSWER IN THE GIVEN ANSWER SHEETS.
3. CALON DIKEHENDAKI MEMATUHI SEMUA ARAHAN DARIPADA PENGAWAS PEPERIKSAAN.
CANDIDATES ARE REQUIRED TO FOLLOW ALL INSTRUCTIONS GIVEN BY THE EXAMINATION INVIGILATORS.

NO. K/P I/C NO.	
TAHUN/PROGRAM YEAR/PROGRAMME	
NAMA PENSYARAH LECTURER'S NAME	MANZUR EL HASSAN BIN ABDUL AZIZ

KERTAS PEPERIKSAAN INI MENGANDUNGI 9 MUKA SURAT BERCETAK TERMASUK MUKA HADAPAN
THIS EXAMINATION PAPER CONSISTS OF 9 PAGES INCLUDING THE FRONT PAGE

SOALAN 1 (16 markah)**[QUESTION 1 (16 marks)]**

Lengkapkan jadual berikut:

[Complete the following table:]

		DEBIT <i>[DEBIT]</i>	KREDIT <i>[CREDIT]</i>
(Cth) <i>[(eg.)]</i>	Beli lori secara tunai <i>[Bought lorry for cash]</i>	Kenderaan <i>[Motor Vehicles]</i>	Tunai <i>[Cash]</i>
(i)	Pemilik memasukkan satu jumlah ke dalam perniagaan dengan cek <i>[The owner puts an amount into the business by cheque]</i>		
(ii)	Satu pinjaman diterima tunai daripada Adawiyah <i>[A loan in cash is received from Adawiyah]</i>		
(iii)	Bayar pinjaman Nur Alia dengan tunai <i>[Repaid Nur Alia's loan by cash]</i>		
(iv)	Jual lori secara tunai <i>[Sold lorry by cash]</i>		
(v)	Seorang akaun belum terima, Yusuf membayar kita secara tunai <i>[An account receivable, Yusuf pays us by cash]</i>		
(vi)	Seorang akaun belum terima, Hassan membayar kita dengan cek <i>[An account receivable, Hassan pays us by cheque]</i>		
(vii)	Bayar akaun belum bayar, Abu Bakar, dengan cek <i>[Paid an account payable, Abu Bakar, by cheque]</i>		
(viii)	Beli peralatan pejabat secara kredit daripada Hidayah <i>[Bought office equipment on credit from Hidayah]</i>		

SOALAN 2 (30 markah)**[QUESTION 2 (30 marks)]**

Fatih baru sahaja memulakan perniagaan Khadeejah Enterprise pada 1 Ogos 2020. Berikut merupakan transaksi yang berlaku dalam bulan pertama perniagaan tersebut.

[Fatih just started his business Khadeejah Enterprise on 1 August 2020. The following were the transactions which took place during the first month of the business.]

2020

- Ogos 1 Memulakan perniagaan dengan RM150,000 dalam akaun bank perniagaan
[August 1] [Started business with RM150,000 in the business's bank account]
- Ogos 3 Membeli kelengkapan pejabat RM21,000 secara kredit daripada MEH Enterprise
[Bought office equipment RM21,000 on credit from MEH Enterprise]
- Ogos 5 Mengeluarkan tunai RM7,500 untuk kegunaan perniagaan
[Withdrew cash RM7,500 for business use]
- Ogos 7 Membeli inventori RM8,000 dengan menggunakan cek
[Bought inventory RM8,000 by cheque]
- Ogos 9 Memulangkan kelengkapan pejabat RM2,500 kepada MEH Enterprise
[Returned office equipment RM2,500 to MEH Enterprise]
- Ogos 11 Membeli inventori secara kredit daripada SnZ & Co. RM15,000
[Bought inventory on credit from SnZ & Co. RM15,000]
- Ogos 15 Jualan secara tunai RM1,508
[Cash sales RM1,508]
- Ogos 21 Memasukkan tunai ke dalam akaun bank perniagaan RM1,500
[Put cash into the business's bank account RM1,500]
- Ogos 25 Menjual inventori secara kredit kepada Hilmaina Trading RM2,407
[Sold inventory on credit to Hilmaina Trading RM2,407]
- Ogos 27 Membayar sewa pejabat RM700 menggunakan cek
[Paid office rent by cheque RM700]

Dikehendaki: [Required:]

- a. Rekod urusaniaga di atas ke dalam lejar-lejar berkaitan dan imbangkan.

[Record the above transactions into the relevant ledgers and balance them off.]

- b. Sediakan imbangan duga pada 31 Ogos 2020.

[Prepare trial balance as at 31 August 2020.]

SOALAN 3 (23 markah)**[QUESTION 3 (23 marks)]**

Imbangan duga bagi sebuah perniagaan kecil – Kedai Al-Fatih pada 31 Disember 2020 seperti berikut:

[The trial balance for a small business – Kedai Al-Fatih at 31 December 2020 is as follows:]

	RM	RM
Inventori 1 Januari 2020 <i>[Inventory 1 January 2020]</i>	8,200	
Belian <i>[Purchases]</i>	26,000	
Jualan <i>[Sales]</i>		40,900
Sewa <i>[Rent]</i>	4,400	
Kadar bayaran <i>[Business rates]</i>	1,600	
Belanja pelbagai <i>[Sundry expenses]</i>	340	
Kenderaan pada kos <i>[Motor vehicles at cost]</i>	9,000	
Akaun belum terima <i>[Accounts receivable]</i>	1,160	
Akaun belum bayar <i>[Accounts payable]</i>		2,100
Bank <i>[Bank]</i>	1,500	
Susutnilai terkumpul atas kenderaan <i>[Accumulated for depreciation on motor vehicle]</i>		1,200
Modal pada 1 Januari 2020 <i>[Capital at 1 January 2020]</i>		19,700
Ambilan <i>[Drawings]</i>	11,700	
	63,900	63,900

Maklumat tambahan pada 31 Disember 2020:

[Additional information on 31 December 2020:]

- i. Inventori dinilai pada harga kos RM9,100
[Inventory valued at cost price RM9,100]
- ii. Sewa terakru RM400
[Accrued rent of RM400]
- iii. Kadar bayaran terdahulu RM300
[Prepaid business rates of RM300]
- iv. Kenderaan disusutnilaikan pada kadar 20% atas kos
[Motor vehicle is to be depreciated at 20% on cost]

Dikehendaki: [Required:]

- a. Penyata Pendapatan bagi tahun berakhir 31 Disember 2020,
[Statement of Income Statement for the year ending 31 December 2020,]
- b. Penyata Kedudukan Kewangan pada 31 Disember 2020.
[Statement of Financial Position as at 31 December 2020.]

SOALAN 4 (17 markah)**[QUESTION 4 (17 marks)]**

Berikut merupakan rekod inventori bagi perniagaan Aqilah Bakery House sepanjang tahun 2020;

[The following is the inventory record for Aqilah Bakery House throughout the year 2020;]

Belian <i>[Purchases]</i>		Jualan <i>[Sales]</i>	
Mac <i>[March]</i>	150 unit @ RM16 seunit <i>[per unit]</i>	April <i>[April]</i>	125 unit <i>[units]</i>
Jun <i>[June]</i>	80 unit @ RM18 seunit <i>[per unit]</i>	Julai <i>[July]</i>	210 unit <i>[units]</i>
September <i>[September]</i>	150 unit @ RM19 seunit <i>[per unit]</i>	November <i>[November]</i>	225 unit <i>[units]</i>

Baki awal inventori pada 1 Januari 2020 adalah 200 unit pada harga RM15 seunit.

[Inventory at beginning 1 January 2020 was 200 units at the price of RM15 per unit].

Dikehendaki: [Required:]

a. Sediakan jadual untuk mengira inventori akhir dengan menggunakan kaedah-kaedah berikut;

[Prepare schedule to calculate the ending inventory using following methods;]

- i. Masuk Dahulu, Keluar Dahulu (MDKD),
[First In, First Out (FIFO),]
- ii. Masuk Kemudian, Keluar Dahulu (MKKD).
[Last In, First Out (LIFO).]

b. Andaikan harga jualan ditetapkan pada harga RM25 seunit, kaedah manakah yang akan memberi keuntungan paling tinggi? Nyatakan alasan anda.

[Assume that the selling price is fixed at RM25 per unit, which method will give the highest profit?

State your reason.]

SOALAN 5 (14 markah)**[QUESTION 5 (14 marks)]**

Berikut adalah buku tunai (lajur bank) Suhaini Ghazali bagi bulan Mei 2020:

[The following is the cash book (bank column) of Suhaini Ghazali for the month of May 2020:]

2020		DEBIT [DEBIT] (RM)	2020		KREDIT [CREDIT] (RM)
Mei 1 [May]	Baki b/b [Balance b/d]	1,600	Mei 8 [May]	Muhammad	1,150
7	Ahmad	800	21	Raziq	350
14	Hilmi	1,300	28	Irfan	250
28	Wali	720	31	Baki h/b [Balance c/d]	2,670
		4,420			4,420

Penyata bank bagi bulan Mei 2020:

[The bank statement for the month of May 2020:]

2020			Dr (RM)	Cr (RM)	Baki (RM) [Balance] (RM)
Mei 1 [May]	Baki [Balance]				1,600
11	Cek [Cheque]		1,150		450
12	Deposit [Deposit]			800	1,250
22	Cek [Cheque]		350		900
29	Deposit [Deposit]			1,300	2,200
30	Kredit Giro Bank: [Giro credit:] Yusuf			240	2,440
31	Caj bank [Bank charges]		40		2,400

Dikehendaki: [Required:]

(a) Sediakan buku tunai dikemaskini.

[Prepare the updated cash book.]

(b) Sediakan penyata penyesuaian bank pada 31 Mei 2020.

[Prepare bank reconciliation statement as at 31 May 2020.]

SOALAN TAMAT
[END OF QUESTION]