



**UTM**  
UNIVERSITI TEKNOLOGI MALAYSIA

Sekolah Pendidikan  
Profesional dan  
Pendidikan  
Berterusan  
(SPACE)

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**FINAL EXAMINATION / PEPERIKSAAN AKHIR  
SEMESTER II – SESSION 2020 / 2021  
PROGRAM KERJASAMA**

COURSE CODE : DDWP1013  
KOD KURSUS

COURSE NAME : BUSINESS ACCOUNTING  
NAMA KURSUS PERAKAUNAN PERNIAGAAN

YEAR / PROGRAMME : 1 DDWG  
TAHUN / PROGRAM

DURATION : 3 HOURS (INCLUDING SUBMISSION HOUR)  
TEMPOH 3 JAM (TERMASUK MASA PENGHANTARAN)

DATE : APRIL / MAY 2021  
TARIKH APRIL / MEI 2021

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**INSTRUCTION / ARAHAN:**

1. Answer **ALL** questions and write your answers on the answer sheet.  
*Jawab **SEMUA** soalan dan tulis jawapan anda pada kertas jawapan.*
2. Write your name, matric no., identity card no., course code, course name, section no. and lecturer's name on the first page (in the upper left corner) and every page thereafter on the answer sheet.  
*Tulis nama anda, no. matrik, no. kad pengenalan, kod kursus, nama kursus, no. seksyen dan nama pensyarah pada muka surat pertama (penjuru kiri atas) kertas jawapan dan pada setiap muka surat jawapan.*
3. Each answer sheet must have a page number written at the bottom right corner.  
*Setiap helai kertas jawapan mesti ditulis nombor muka surat pada bahagian bawah penjuru kanan.*
4. Answers should be handwritten, neat and clear.  
*Jawapan hendaklah ditulis tangan, kemas dan jelas menggunakan huruf cerai.*

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**WARNING / AMARAN**

Students caught copying / cheating during the examination will be liable for disciplinary actions and the faculty may recommend the student to be expelled from sitting for exam.

*Pelajar yang ditangkap meniru / menipu semasa peperiksaan akan dikenakan tindakan disiplin dan pihak fakulti boleh mengesyorkan pelajar diusir dari menduduki peperiksaan.*

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This examination paper consists of **9** pages including the cover.  
*Kertas soalan ini mengandungi **9** muka surat termasuk kulit hadapan.*

**ONLINE EXAMINATION RULES AND REGULATIONS**  
**PERATURAN PEPERIKSAAN SECARA DALAM**  
**TALIAN**

1. Student must carefully listen and follow instructions provided by invigilator.  
*Pelajar mesti mendengar dan mengikut arahan yang diberikan oleh pengawas peperiksaan dengan teliti.*
2. Student is allowed to start examination only after confirmation of invigilator if all needed conditions are implemented.  
*Pelajar dibenarkan memulakan peperiksaan hanya setelah pengesahan pengawas peperiksaan sekiranya semua syarat yang diperlukan telah dilaksanakan.*
3. During all examination session student has to ensure, that he is alone in the room.  
*Semasa semua sesi peperiksaan pelajar harus memastikan bahawa dia bersendirian di dalam bilik.*
4. During all examination session student is not allowed to use any other devices, applications except other sites permitted by course lecturer.  
*Sepanjang sesi peperiksaan pelajar tidak dibenarkan menggunakan peranti dan aplikasi lain kecuali yang dibenarkan oleh pensyarah kursus.*
5. After completing the exam student must inform invigilator via the set communication platform (eg. WhatsApp etc.) about completion of exam and after invigilator's confirmation leave examination session.  
*Selepas peperiksaan selesai, pelajar mesti memaklumkan kepada pengawas peperiksaan melalui platform komunikasi yang ditetapkan (contoh: Whatsapp dan lain-lain) mengenai peperiksaan yang telah selesai dan meninggalkan sesi peperiksaan selepas mendapat pengesahan daripada pengawas peperiksaan.*
6. Any technical issues in submitting answers online have to be informed to respective lecturer within the given 30 minutes. Request for re-examination or appeal will not be entertain if complains are not made by students to their lecturers within the given 30 minutes.  
*Sebarang masalah teknikal dalam menghantar jawapan secara dalam talian perlu dimaklumkan kepada pensyarah masing-masing dalam masa 30 minit yang diberikan. Permintaan untuk pemeriksaan semula atau rayuan tidak akan dilayan sekiranya aduan tidak dibuat oleh pelajar kepada pensyarah mereka dalam masa 30 minit yang diberikan.*
7. During online examination, the integrity and honesty of the student is also tested. At any circumstances student is not allowed to cheat during examination session. If any kind of cheating behaviour is observed, UTM have a right to follow related terms and provisions stated in the respective Academic Regulations and apply needed measures.  
*Semasa peperiksaan dalam talian, integriti dan kejujuran pelajar juga diuji. Walau apa pun keadaan pelajar tidak dibenarkan menipu semasa sesi peperiksaan. Sekiranya terdapat sebarang salah laku, UTM berhak untuk mengikut terma yang dinyatakan dalam Peraturan Akademik.*

Answer ALL questions.

(TOTAL 100 marks)

Jawab SEMUA soalan.

[JUMLAH 100 markah]

Q1. State the **most suitable accounting concept** for each statement below.

*[Nyatakan konsep perakaunan yang paling sesuai untuk pernyataan di bawah.]*

Accounting concepts: *[Konsep-konsep perakaunan:]*

Accounting period, matching, separate entity, prudence, consistency, accruals, money measurement, going concern, double entry system, historical cost

*[Tempoh perakaunan, pepadanan, entiti berasingan, berhati-hati, ketekalan, akruan, pengukuran wang, usaha berterusan, sistem catatan bergu, kos sejarah]*

- i. A business should only record an accounting transaction if it can be expressed in terms of money.  
*[Perniagaan hanya perlu merekodkan transaksi perakaunan jika boleh dinyatakan dalam bentuk wang.]*
- ii. Financial statement for DocQ Sdn. Bhd. is prepared at 31 December every year.  
*[Penyata kewangan bagi DocQ Sdn. Bhd. disediakan pada 31 Disember setiap tahun.]*
- iii. Zen Bhd. had chosen the straight line method to depreciate all the fixed assets since the last five years.  
*[Zen Bhd. telah memilih kaedah garis lurus untuk mensusutnilaikan aset tetap sejak lima tahun yang lalu.]*
- iv. A system of recording transactions, based on recording increases and decreases in accounts so that debits equal credits.  
*[Satu sistem merekod transaksi, berdasarkan catatan pertambahan dan pengurangan di dalam akaun supaya debit sama dengan kredit.]*
- v. The accountant should always exercise caution when dealing with uncertainty to ensure the financial statement is neutral.  
*[Akauntan mestilah sentiasa berhati-hati apabila berhadapan dengan perkara-perkara yang tidak pasti untuk memastikan penyata kewangan adalah neutral.]*
- vi. Expenses should be recognized in the same accounting period as the related revenues.  
*[Perbelanjaan patut dikenalpasti dalam tempoh perakaunan yang sama seperti hasil yang berkaitan.]*

- vii. A business bought a piece of land ten years ago for RM10,000. Its market value has now increased to RM20,000. However, the land is recorded at RM10,000.  
*[Sebuah perniagaan membeli sebidang tanah bernilai RM10,000 sepuluh tahun yang lalu. Harga pasaran sekarang meningkat kepada RM20,000. Walaubagaimanapun, ia tetap direkodkan pada RM10,000.]*
- viii. Expenses are reported in the income statement in the month in which they are incurred.  
*[Di bawah asas perakaunan ini, belanja-belanja dilaporkan di dalam penyata pendapatan dalam bulan di mana belanja tersebut ditanggung.]*
- ix. The owner of a business pays for a family holiday out of his business bank account.  
*[Pemilik perniagaan membayar percutian keluarga beliau dengan wang daripada akaun perniagaan.]*
- x. A business buy a new company with the assumption that company can run for a future years.  
*[Sebuah perniagaan membeli syarikat baru dengan andaian bahawa syarikat tersebut boleh menjalankan perniagaan untuk tahun-tahun akan datang.]*

**(Total [Jumlah] 10m)**

**Q2.** Amani is preparing her company's financial statements for the year ended 31<sup>st</sup> December 2020 and providing you with the following information about the related accounts: *[Amani sedang menyediakan penyata kewangan syarikatnya untuk tahun berakhir 31 Disember 2020 dan memberikan anda maklumat berikut berkenaan akaun-akaun yang berkaitan.]*

i. The opening accrual balance for utility bill was RM200. The company paid RM4,500 in the year. The December's bill was still outstanding amounted to RM300.

*[Baki awal akruan untuk bil utiliti adalah RM200. Syarikat telah membayar RM4,500 dalam tahun tersebut. Bil Disember sebanyak RM300 masih tertunggak.]*

ii. Amani sublets part of the premises. She receives RM3,800 during the year ended 31<sup>st</sup> December 2020. Ainin, the tenant, owed Amani RM380 on 31<sup>st</sup> December 2019 and RM420 on 31<sup>st</sup> December 2020.

*[Amani menyewakan sebahagian premisnya. Beliau menerima RM3,800 pada tahun berakhir 31 Disember 2020. Ainin, penyewa premis, berhutang kepada Amani sebanyak RM380 pada 31 Disember 2019 dan RM420 pada 31 Disember 2020.]*

iii. The inventory of stationeries on 1<sup>st</sup> January 2020 was RM150. An additional RM650 was purchased in the year. At the year end there were 10 boxes of pen left costing RM15 each.

*[Inventori alatulis pada 1 Januari 2020 adalah RM150. Belian tambahan sebanyak RM650 telah dibuat pada tahun tersebut. Pada akhir tahun, terdapat baki 10 kotak pen berharga RM15 setiap satu.]*

**Required: [Dikehendaki:]**

a. Prepare accounts for Utility Bills, Rent Received and Stationeries for the year ended 31<sup>st</sup> December 2020.

*[Sediakan akaun-akaun untuk Bil Utiliti, Sewa Diterima dan Alatulis untuk tempoh tahun berakhir 31 Disember 2020.]* **(15m)**

b. Prepare the Statement of Profit and Loss (extract) as at 31<sup>st</sup> December 2020.

*[Sediakan Penyata Untung dan Rugi (petikan) pada 31 Disember 2020.]* **(5m)**

**(Total [Jumlah] 20m)**

- Q3.** The following information has been extracted from the books of SH Enterprise for March 2021:  
[Maklumat berikut diambil daripada buku catatan SH Enterprise untuk Mac 2021:]

<b>BANK STATEMENT FOR THE MONTH OF MARCH 2021</b> <i>[Penyata Bank bulan Mac 2021]</i>				
Date [Tarikh] 2020 Mac	Particulars [Butiran]	Dr RM	Cr RM	Balance [Baki] RM
1	Balance [Baki]			6,480
2	Cheque no. 317433	1,000		5,480
6	Deposit		886	6,366
6	Cheque no. 317434	750		5,616
10	Credit Transfer [Pindahan Kredit]		1,290	6,906
13	Cheque no. 317435	500		6,406
18	Cheque no. 317436	1,960		4,446
18	Local Cheque [Cek Tempatan]		2,140	6,586
22	Dividends [Dividen]		530	7,116
26	Deposit		1,210	8,326
28	Cheque no. 317437	850		7,476
31	Bank Charge [Caj Bank]	10		7,466

<b>SH ENTERPRISE CASHBOOK</b>						
Date	Description	Amount (RM)	Date	Description	Cheque No.	Amount (RM)
[Tarikh]	[Butiran]	[Jumlah]	[Tarikh]	[Butiran]	[No. Cek]	[Jumlah]
1-Mar	Balance b/d [Baki b/b]	5,480	3-Mar	Purchase [Belian]	317434	750
4-Mar	Sales [Jualan]	886	8-Mar	Rental [Sewa]	317435	500
7-Mar	Nasha	1,290	16-Mar	Wilson Company	317436	1,690
14-Mar	Prima	2,140	22-Mar	Beta Company	317437	850
25-Mar	Sales [Jualan]	1,210	26-Mar	Alan Company	317438	1,240
29-Mar	Liam	800	28-Mar	Insurance [Insurans]	317439	250
30-Mar	Sizzles	1,800	31-Mar	Balance c/d [Baki h/b]		8,326
		<u>13,606</u>				<u>13,606</u>

**Required: [Dikehendaki:]**

- a. Prepare the adjustment for the cashbook.

[Sediakan pelarasan bagi buku tunai.]

(10m)

- b. Prepare bank reconciliation statement as at 31 March 2021.

[Sediakan penyata penyesuaian bank pada 31 Mac 2021.]

(10m)

**(Total [Jumlah] 20m)**

**Q4.** PEN Sdn Bhd sells USB products. Here is information about the product for March 2021.

*[PEN Sdn Bhd menjual produk-produk USB. Berikut adalah maklumat berkenaan produk tersebut untuk Mac 2021:]*

Date <i>[Tarikh]</i>	Item	Unit	Price per unit <i>[Harga se unit]</i> (RM)
Aug 1	Balance <i>[Baki]</i>	40	40
10	Purchase <i>[Belian]</i>	100	45
15	Sales <i>[Jualan]</i>	100	
20	Purchase <i>[Belian]</i>	80	48
25	Sales <i>[Jualan]</i>	80	
27	Purchase <i>[Belian]</i>	60	50

Selling price is fixed at RM55 per unit.

*[Harga jualan ditetapkan pada RM55 seunit.]*

**Required: (Dikehendaki:)**

a. Prepare schedules to compute the ending inventory under the following inventory methods:

*[Sediakan jadual untuk mengira inventori akhir dengan menggunakan kaedah-kaedah berikut:]*

- i. First in First Out (FIFO) *[Kaedah Masuk Dahulu Keluar Dahulu]*
- ii. Average Cost (AVCO) *[Kaedah Kos Purata]*

**(12m)**

b. Prepare the Trading Account for the two methods in part (a) above. Which method will give highest profit? Give reason to support your answer.

*[Sediakan Akaun Perniagaan bagi kedua-dua kaedah dalam bahagian (a) di atas. Berdasarkan kes di atas, kaedah manakah memberi keuntungan yang paling tinggi? Nyatakan sebab untuk menyokong pendapat anda.]*

**(8m)**

**(Total [Jumlah] 20m)**

**Q5.** The following Trial Balance is extracted from the books of Bella Boutique as at 31 March 2021 :

*[Imbangan Duga berikut diambil daripada buku Bella Boutique pada 31 Mac 2021 :]*

	Debit (RM)	Credit (RM)
Inventory at <i>[Inventori pada] 1/4/2020</i>	45,000	
Returns <i>[Pulangan]</i>	9,000	7,000
Carriage Inwards <i>[Angkutan Masuk]</i>	12,000	
Duty on Purchases <i>[Duti atas Belian]</i>	16,000	
Carriage Outwards <i>[Angkutan Keluar]</i>	9,400	
Purchases and Sales <i>[Belian dan Jualan]</i>	165,000	361,000
Discount <i>[Diskaun]</i>	10,200	9,400
Commission Received <i>[Komisen Diterima]</i>		9,600
Shop Rental <i>[Sewa Kedai]</i>	35,000	
Salary <i>[Gaji]</i>	40,000	
Salesman Commission <i>[Komisen Jurujual]</i>	7,600	
Advertisement Expenses <i>[Belanja Pengiklanan]</i>	10,000	
Allowance for Doubtful Debts <i>[Peruntukan Hutang Ragu]</i>		6,000
Delivery Vans <i>[Van Penghantaran]</i>	75,000	
Office Equipment <i>[Peralatan Pejabat]</i>	55,000	
Accumulated Depreciation <i>[Susut Nilai Terkumpul]:-</i>		
Delivery Van <i>[Van Penghantaran]</i>		33,000
Office Equipment <i>[Peralatan Pejabat]</i>		15,000
Trade Receivables And Payables <i>[Penghutang dan Pemiutang Niaga]</i>	103,000	45,000
Telephone And Electricity Bills <i>[Bil Telefon dan Elektrik]</i>	15,000	
Insurance <i>[Insurans]</i>	13,000	
Bad Debts <i>[Hutang Lapuk]</i>	6,000	
Cash At Bank <i>[Tunai di Bank]</i>	32,000	
Petty Cash <i>[Tunai Runcit]</i>	1,000	
Loan from Maybank (10% Per Annum) <i>[Pinjaman dari Maybank (10% setahun)]</i>		100,000
Drawings <i>[Ambilan]</i>	5,600	
Capital <i>[Modal]</i>		78,800
	<b><u>664,800</u></b>	<b><u>664,800</u></b>



**Additional information: [Maklumat tambahan:]**

- i. Inventories at 31 March 2021 were valued at RM37,000.  
*[Inventori pada 31 Mac 2021 adalah RM37,000.]*
- ii. The shop rental is RM5,000 per month and the business paid rental for two months in advance.  
*[Sewa kedai adalah RM5,000 sebulan dan perniagaan telah membayar sewa dua bulan terdahulu.]*
- iii. The salary for the fashion designer amounting to RM5,000 was still unpaid.  
*[Gaji pereka fesyen berjumlah RM5,000 masih belum dibayar.]*
- iv. Depreciation on all fixed assets are to be provided as follows:-  
*[Susutnilai ke atas kesemua aset tetap perlu disediakan seperti berikut:]*
- Delivery Van *[Van Penghantaran]*: 20% reducing balance method *[kaedah baki berkurangan]*
  - Office Equipment *[Peralatan Pejabat]*: 10% straight line method *[kaedah garis lurus]*
- v. The allowance for doubtful debts is to be adjusted so that it is 5% of trade receivables.  
*[Peruntukan hutang ragu perlu dilaraskan kepada 5% daripada penghutang niaga.]*

**Required: [Dikehendaki:]**

- a. Prepare a Statement of Comprehensive Income for the year ended 31 March 2021 .  
*[Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2021 .]* (15m)
- b. Prepare a Statement of Financial Position as at 31 March 2021 .  
*[Sediakan Penyata Kedudukan Kewangan pada 31 Mac 2021 .]* (15m)
- (Total [Jumlah] 30m)**

**- END OF QUESTIONS [SOALAN TAMAT] -**