



UTM
UNIVERSITI TEKNOLOGI MALAYSIA

Sekolah Pendidikan
Profesional dan
Pendidikan
Berterusan
(SPACE)

**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: DIPLOMA
TAHUN / PROGRAM

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

DATE : APRIL / MAY 2021
TARIKH APRIL / MEI 2021

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.

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.

This examination paper consists of **8** pages including the cover.
*Kertas soalan ini mengandungi **8** 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 mengikuti 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 mengikuti terma yang dinyatakan dalam Peraturan Akademik.

*Petikan daripada panduan peperiksaan akhir
dalam talian Universiti Teknologi Malaysia*

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. The business record the land RM10,000.
[Sebuah perniagaan membeli sebidang tanah bernilai RM10,000 sepuluh tahun yang lalu. Harga pasaran sekarang meningkat kepada RM20,000. Perniagaan merekod tanah dengan harga 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 31st December 2020 and providing you with the following information about the related accounts: *[Amani sedang menyediakan penyata kewangan syarikatnya tempoh 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 31st December 2020. Ainin, the tenant, owed Amani RM380 on 31st December 2019 and RM420 on 31st 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 1st 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 31st 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 31st 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 Khayla Enterprise for April 2021: *[Maklumat berikut diambil daripada buku catatan Khayla Enterprise untuk April 2021:]*

BANK STATEMENT FOR THE MONTH OF APRIL 2021 <i>[Penyata Bank bulan April 2021]</i>					
Date <i>[Tarikh]</i> 2020	Particulars <i>[Butiran]</i>	Dr RM	Cr RM	Balance <i>[Baki]</i> RM	
Jul 1	Balance <i>[Baki]</i>			3,240	
2	Cheque no. 317833	500		2,740	
6	Deposit		443	3,183	
6	Cheque no. 317834	375		2,808	
10	Credit Transfer <i>[Pindahan Kredit]</i>		645	3,453	
13	Cheque no. 317835	250		3,203	
18	Cheque no. 317836	980		2,223	
18	Local Cheque <i>[Cek Tempatan]</i>		1,070	3,293	
22	Dividends <i>[Dividen]</i>		265	3,558	
26	Deposit		605	4,163	
28	Cheque no. 317837	425		3,738	
30	Bank Charge <i>[Caj Bank]</i>	5		3,733	

KHAYLA ENTERPRISE CASHBOOK						
Date	Description	Amount (RM)	Date	Description	Cheque No.	Amount (RM)
<i>[Tarikh]</i>	<i>[Butiran]</i>	<i>[Jumlah]</i>	<i>[Tarikh]</i>	<i>[Butiran]</i>	<i>[No. Cek]</i>	<i>[Jumlah]</i>
1-Jul	Balance b/d <i>[Baki b/b]</i>	2,740	3-Jul	Purchase <i>[Belian]</i>	317834	375
4-Jul	Sales <i>[Jualan]</i>	443	8-Jul	Rental <i>[Sewā]</i>	317835	250
7-Jul	Nasha	645	16-Jul	Wilson Company	317836	845
14-Jul	Prima	1,070	22-Jul	Beta Company	317837	425
25-Jul	Sales <i>[Jualan]</i>	605	26-Jul	Alan Company	317838	620
29-Jul	Liam	400	28-Jul	Insurance <i>[Insurans]</i>	317839	125
30-Jul	Sizzles	900	30-Jul	Balance c/d <i>[Baki h/b]</i>		4,163
		6,803				6,803

Required: *[Dikehendaki:]*

- a. Prepare the adjustment for the cashbook.

Sediakan pelarasan bagi buku tunai.]

(10m)

- b. Prepare bank reconciliation statement as at 30th April 2021.

[Sediakan penyata penyesuaian bank pada 30 April 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 was extracted from the books of GH Gadget Sdn Bhd as at 31 March 2021. *[Imbangan duga berikut diambil daripada buku GH Gadget Sdn Bhd pada 31 Mac 2021:]*

	Dr (RM)	Cr (RM)
Capital <i>[Modal]</i>		380,000
Purchases and Sales <i>[Belian dan Jualan]</i>	186,000	332,500
Commissions <i>[Komisen]</i>	3,500	6,200
Accounts Payable <i>[Akaun Belum Bayar]</i>		24,000
Accounts Receivable <i>[Akaun Belum Terima]</i>	34,000	
Return Inwards / Outwards <i>[Pulangan Masuk / Keluar]</i>	2,500	1,650
Transportation Expenses <i>[Belanja Pengangkutan]</i>	6,000	
Allowance for doubtful debts <i>[Peruntukan hutang ragu]</i>		2,250
Discount Allowed / Received <i>[Diskaun Diberi / Diterima]</i>	2,500	3,150
Duty on Purchases <i>[Duti atas Belian]</i>	2,200	
Drawings <i>[Ambilan]</i>	4,000	
Carriage Inwards <i>[Angkutan Masuk]</i>	1,250	
General Expenses <i>[Belanja Am]</i>	4,200	
Utility Bills <i>[Bil-bil Utiliti]</i>	1,500	
Insurance <i>[Insurans]</i>	7,800	
Salaries and Wages <i>[Gaji dan Upah]</i>	25,200	
Bad Debts <i>[Hutang Lapuk]</i>	2,600	
Cash in Hand <i>[Tunai dalam Tangan]</i>	7,400	
Cash at Bank <i>[Tunai di Bank]</i>	42,250	
Inventory as at 1 April 2020 <i>[Inventori pada 1 April 2020]</i>	56,000	
Furniture and Fittings <i>[Perabot dan Lengkapan]</i>	25,500	
Land and Building <i>[Tanah dan Bangunan]</i>	250,000	
Motor Vehicles <i>[Kenderaan Bermotor]</i>	150,000	
Accumulated depreciation - Furnitures and Fittings <i>[Susutnilai terkumpul - Perabot dan Lengkapan]</i>		10,650
Accumulated depreciation – Motor Vehicles <i>[Susutnilai terkumpul – Kenderaan Bermotor]</i>		54,000
	814,400	814,400

Additional information: *[Maklumat tambahan:]*

- i. Inventory at 31 March 2021 was RM50,000.

[Inventori pada 31 Mac 2021 adalah RM50,000.]

- ii. The following expenses are still outstanding as at 31 March 2021:

[Belanja-belanja berikut adalah masih tertunggak pada 31 Mac 2021:]

General Expenses *[Belanja Am]* RM1,500

Utility Bills *[Bil-bil Utiliti]* RM 700

- iii. One of the debtors owing an amount of RM1,450 was declared bankrupt and the amount has to be written off as a bad debt.

[Salah seorang penghutang berhutang sebanyak RM1,450 telah diisytiharkan muflis dan amaun tersebut perlu dihapuskan sebagai hutang lapuk.]

- iv. Depreciation for the year are to be provided as follows:

[Susutnilai tahunan perlu disediakan seperti berikut:]

Furniture and fittings *[Perabot dan Lengkapan]* 10% on cost *[ke atas kos]*

Motor Vehicles *[Kenderaan Bermotor]* 20% on net book value *[ke atas nilai buku bersih]*

- v. Allowance for doubtful debts is to be adjusted so that it is 5% of account receivables' revised balance.

[Peruntukan hutang ragu perlu diselaraskan kepada 5% daripada baki semakan akaun belum terima.]

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]* -