

SECTION A : 25 MARKS**BAHAGIAN A : 25 MARKAH****INSTRUCTION:**

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

ARAHAN:

Seksyen ini terdiri daripada DUA PULUH (20) soalan objektif. Tandakan jawapan di kertas OMR yang disediakan.

CLO1
C1

1. Identify field of accounting which involve the examination of financial statement to provide opinion on weather the financial statement are prepared in accordance with approved accounting standards.

Kenalpasti bidang perakaunan yang melibatkan pemeriksaan ke atas penyata kewangan untuk memberi pendapat sama ada penyata kewangan telah disediakan mengikut piawaian perakaunan yang diluluskan

A. Financial Accounting

Perakaunan Kewangan

B. Taxation

Percukaaian

C. Auditing

Pengauditan

D. Cost Accounting

Perakaunan Kos

CLO1
C1

2. Trace which is not External Users of accounting infomation:

Jejaki yang manakah bukan Pngguna Luaran maklumat perakaunan:

A. Banker

Bank

B. Government

Kerajaan

- C. Sales Executive
Eksekutif jualan
- D. Investor
Pelabur
- CLO1
C2
3. The business owner paid life insurance for his family and the amount paid is not considered a business transaction. Match the right concept:
Pemilik perniagaan membayar insuran nyawa untuk keluarganya dan tidak direkod sebagai urusanniaga perniagaan. Padankan konsep yang betul:
- A. Historical Cost principle
Prinsip Kos Sejarah
- B. Consistency concept
Konsep konsisten
- C. Conservatism concept
Konsep Konservatisme
- D. Separate entity concept
Konsep Entiti Berasingan
- CLO1
C2
4. When a buyer received a credit note from a seller, it must be record in:
Apabila pembeli menerima nota kredit daripada penjual, ianya mestilah direkodkan ke dalam:
- A. Purchase return journal
Jurnal pulangan belian
- B. Sales return journal
Jurnal pulangan jualan
- C. Purchase journal
Jurnal belian
- D. General Journal
Jurnal Am
- CLO1
C1

5. Identify **FIVE (5)** types of account:

Kenalpasti LIMA (5) jenis akaun:

- A. Assets, Liabilities, Revenues, Expenses and Drawing
Aset, Liabiliti, Hasil, Belanja dan Ambilan
- B. Assets, Liabilities, Revenues, Expenses and Owner's Equity
Aset, Liabiliti, Hasil, Belanja dan Ekuiti Pemilik
- C. Assets, Owner's Equity, Revenues, Expenses and Net Profit
Aset, Ekuiti Pemilik, Hasil, Belanja dan Untung Bersih
- D. Liabilities, Revenues, Expenses and Owner's Equity
Liabiliti, Hasil, Belanja dan Ekuiti Pemilik

CLO1
C1

6. Discount given to attract bulk purchase can identify as:

Diskaun diberi untuk menarik belian secara pukal boleh di kenalpasti sebagai;

- A. Cash discount
Diskaun tunai
- B. Seasonal Discount
Diskaun bermusim
- C. Trade discount
Diskaun Niaga
- D. Special Discount
Diskaun Khas

CLO1
C2

7. Debtor paid RM5,000 for debt settlement and we give discount of RM200.

The journal entry involved is Debit Bank RM5,000, Debit _____ and Credit Debtor RM5,200. Pick the right entry:

Penghutang membayar RM5,000 bagi penyelesaian hutang dan diberi diskaun RM200. Catatan jurnal yang terlibat adalah Debit Bank RM5,000, Debit _____ dan Kredit Penghutang RM5,200. Pilih urusaniaga yang betul:

- A. Discount Received RM200
Diskaun diterima RM200
- B. Discount allowed RM200
Diskaun diberi RM200
- C. Trade discount RM200
Diskaun Niaga RM200
- D. None of these
Tiada semua di atas

CLO1
C2

8. Choose the **INCORRECT** answer for accounting equation:
Pilih jawapan yang SALAH bagi persamaan perakaunan:

- A. Assets = Liabilities + Owner's Equity
Aset = Liabiliti + Ekuiti Pemilik
- B. Assets – Owner's Equity = Liabilities
Aset – Ekuiti Pemilik = Liabiliti
- C. Assets = Owner's Equity + Liabilities
Aset = Ekuiti Pemilik + Liabiliti
- D. Assets + Owner's Equity = Liabilities
Aset + Ekuiti Pemilik = Liabiliti

CLO1
C1

9. Identify which of the following refers to the same process in accounting and bookkeeping?

Kenalpasti yang manakah diantara berikut merujuk kepada proses yang sama di dalam perakaunan dan simpan kira?

- A. Classifying
Pengklasifikasian
- B. Analysing
Penganalisaan
- C. Interpreting
Penafsiran
- D. All of the above
Semua jawapan di atas

CLO1
C1

10. Identify the right answer:

Kenalpasti jawapan yang betul:

	ASSETS <i>ASET</i>	LIABILITIES <i>LIABILITI</i>	OWNER'S EQUITY <i>EKUITI PEMILIK</i>
A.	RM 56,000	RM 4,000	RM 60,000
B.	RM 120,000	RM 20,000	RM 140,000
C.	RM 67,000	RM 40,000	- RM 27,000
D.	RM 105,000	- RM 25,000	RM 130,000

CLO1
C2

11. Purchase of motor vehicle on credit will be recorded in the _____:

Pembelian kenderaan bermotor secara kredit akan direkodkan di dalam _____:

- A. Cash Book

Buku Tunai

B. Bank Book

Buku Bank

C. General Journal

Jurnal Am

D. Purchase Journal

Jurnal Belian

CLO1
C2

12. On 23th August 2019, the company purchases office equipment amounting of RM 12,000 on credit. Categorize the Books of First Entry involved for the above transaction.

Pada 23 Ogos 2019, syarikat membeli peralatan pejabat berjumlah RM 12,000 secara kredit. Kategorikan Buku Catatan Pertama yang terlibat bagi urusniaga di atas.

A. Purchase Journal

Jurnal Belian

B. Sales Journal

Jurnal Jualan

C. Cash Book

Buku Tunai

D. General Journal

Jurnal Am

CLO2
C1

13. Purchase of a vehicle on credit from Chang Motor. The statement should be recorded as:

Belian kenderaan secara kredit daripada Chang Motor. Penyata soalan perlu direkodkan sebagai:

- | | |
|--|---|
| A. Debit: Purchase Account
<i>Debit: Akaun Belian</i> | Credit: Bank Account
<i>Kredit: Akaun Bank</i> |
| B. Debit: Vehicle Account
<i>Debit: Akaun Kenderaan</i> | Credit: Bank Account
<i>Kredit: Akaun Bank</i> |
| C. Debit: Vehicle Account
<i>Debit: Akaun Kenderaan</i> | Credit: Chang Motor
<i>Kredit: Chang Motor</i> |
| D. Debit: Purchase Account
<i>Debit: Akaun Belian</i> | Credit: Chang Motor
<i>Kredit: Chang Motor</i> |

CLO2
C1

14. Identify the effect on the accounting equation of the below transaction:

‘Owner withdraws cash from the bank for business use’.

*Kenalpasti kesan ke atas persamaan perakaunan bagi urusaniaga di bawah:
‘Pemilik mengeluarkan wang tunai dari bank untuk kegunaan perniagaan’.*

- A. Increase in drawings account; Decrease in cash account
Peningkatan dalam akaun ambilan; Pengurangan dalam akaun tunai
- B. Increase in bank account; Decrease in drawings account
Peningkatan dalam akaun bank; Pengurangan dalam akaun ambilan
- C. Increase in drawings account; Decrease in bank account
Peningkatan dalam akaun ambilan; Pengurangan dalam akaun bank
- D. Increase in cash account; Decrease in bank account
Peningkatan dalam akaun tunai; Pengurangan dalam akaun bank

CLO2
C2

15. Pick which of the following statements about the Trial Balance is **INCORRECT**?

*Manakah antara pernyataan berikut tentang Imbangan Duga adalah **TIDAK BENAR**?*

- A. The Trial Balance provides a check on the accuracy of the ledger accounts
Imbangan Duga dapat memastikan ketepatan akaun lejar
- B. All errors are detected by the Trial Balance
Semua kesilapan dapat dikenalpasti di Imbangan Duga
- C. The Trial Balance can be used to prepare the Income Statement
Imbangan Duga boleh digunakan untuk menyediakan Penyata Pendapatan
- D. The totals of the two columns of the Trial Balance should be the same
Jumlah bagi kedua dua bahagian di Imbangan Duga mestilah sama

CLO2
C2

16. Debit balance is equal to the credit balance, Trial Balance can interpret as:
Baki debit sama dengan baki kredit maka Imbangan Duga boleh ditafsirkan sebagai:

- A. Account balances are correct
Baki akaun adalah betul
- B. Mathematically Capital + Liabilities = Assets
Modal secara matematik + Liabiliti = Aset
- C. No mistake in recording transactions
Tiada kesilapan dalam merekod urus niaga
- D. No mistake in posting journal to ledger accounts
Tidak ada kesilapan dalam mengepos jurnal ke akaun lejar

CLO2
C3

17. Expenses for which goods or services have been received but payment have not been made can be derive as:

Perbelanjaan yang mana barang atau perkhidmatan telah diterima tetapi pembayaran belum dilakukan boleh dinyatakan sebagai:

A. Prepaid expenses

Perbelanjaan prabayar

B. Deferred expenses

Perbelanjaan ditangguhkan

C. Outstanding expenses

Perbelanjaan tertunggak

D. Advance expenses

Perbelanjaan pendahuluan

CLO2
C3

18. An accrued expenses can be sketch as:

Belanja terakru dilakarkan sebagai:

A. Has been incurred but has not been paid.

Telah ditanggung tetapi belum dibayar.

B. Has been paid but has not been incurred.

Telah dibayar tetapi belum ditanggung.

C. Has been incurred for which payment is to be made in installments.

Telah berlaku pembayaran yang akan dibuat secara ansuran.

D. Will never be paid.

Tidak akan pernah dibayar.

CLO2
C1

19. Trace which of the following would be a liability for a business?

Manakah antara berikut yang akan menjadi tanggungan perniagaan?

- A. The amount already paid for the electricity used
Jumlah yang telah dibayar untuk elektrik yang digunakan
- B. Trade receivables
Penghutang perdagangan
- C. A charitable donation that business plans to make in the future
Derma amal yang ingin dibuat perniagaan pada masa akan datang
- D. Trade payables
Pemiutang perniagaan

CLO2
C1

20. Recognize which of the following statements regarding the Statement of Financial Position is **FALSE**?
*Kenalpasti manakah antara pernyataan berikut mengenai Penyata Kedudukan Kewangan yang **SALAH**?*
- A. It was formerly known as the balance sheet.
Dahulu ia dikenali sebagai kunci kira-kira.
 - B. It shows the assets and liabilities of a business at a certain point in time.
Ia menunjukkan aset dan liabiliti perniagaan pada satu masa tertentu.
 - C. It shows the average assets and liabilities of a business over the last financial period.
Ini menunjukkan purata aset dan liabiliti perniagaan dalam tempoh kewangan terakhir.
 - D. It shows how much the owner has invested in the business.
Ia menunjukkan berapa banyak pemilik telah melabur dalam perniagaan.

SECTION B : 75 MARKS**BAHAGIAN B : 75 MARKAH****INSTRUCTION:**

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

ARAHAN:

Seksyen ini terdiri daripada TIGA (3) soalan struktur. Jawab SEMUA soalan.

CLO1
C1

QUESTION 1

(a) Business transaction during the month of February 2021 are as follows:

TRANSACTIONS:
1. Purchase goods from Dayana Enterprise
2. Return goods to Dayana Enterprise due to wrong product code
3. Sold a commercial van on credit to HBC Auto
4. Settlement of debtor by cash
5. Paid Salaries by cheque to two workers. Their monthly salary is RM 1,500 per person

Recognize the appropriate books of first entry and source documents involved for the each transaction. Show your answer as the **example** below:

Example: *Solds goods to customer on credit*

No.	Books of first entry	Source document
Example	Sales Journal	Invoice

[10 marks]

CLO1
C1**SOALAN 1**

(a) *Transaksi perniagaan sepanjang bulan Februari 2021 adalah seperti berikut;*

URUSNIAGA:
<i>1. Beli barangniaga daripada Dayana Enterprise</i>
<i>2. Pulangan barangniaga kepada Dayana Enterprise kerana salah kod produk</i>
<i>3. Jual van untuk perdagangan secara kredit kepada HBC Auto</i>
<i>4. Penyelesaian penghutang secara tunai</i>
<i>5. Pembayaran gaji pekerja dengan cek kepada dua orang pekerja. Gaji bulanan mereka ialah RM 1,500 seorang.</i>

Kenalpasti buku catatan pertama yang bersesuaian dan dokumen sumber yang terlibat bagi setiap urusan di atas. Tunjukkan jawapan anda seperti contoh di bawah:

Contoh: Jualan barangniaga secara kredit kepada pelanggan.

No.	Buku catatan pertama	Dokumen sumber
<i>Contoh</i>	<i>Jurnal Jualan</i>	<i>Invois</i>

[10 markah]

CLO1
C2

(b) AX Handphone Centre **sells hand phones** to the residents of Kulim. Below are the transactions for the month of March 2019:

DATE	TRANSACTION	(RM)
March 1, 2019	Started business with: Cash in hand	1,000
	Cash at bank	30,000
2	Purchase Facsimile machine from Tan Equipment Ent.	5,000
4	Purchase hand phones from Bala Trading	5,000
5	Purchase goods from Ali Trading	2,000
11	Sold goods to Gangga Trading	2,100
15	Paid Bala Trading by cheque	1,500
18	Paid Ali Trading with cheque	650
22	Paid insurance by cash	200
25	Received cheque from Gangga Trading	550
28	Paid salary by cheque	1,000

You are required to report all transactions into the **appropriate ledger** without balance off.

[15 marks]

CLO1
C2

b) AX handphone Centre menjual telefon bimbit kepada penduduk kulim. Berikut adalah urusanniaga bagi bulan Mac 2019:

TARIKH	URUSNIAGA	(RM)
Mac,2019	Memulakan perniagaan dengan:	
1	Tunai di tangan	1,000
	Tunai di bank	30,000
2	Beli mesin faximili daripada Tan Equipment Ent.	5,000
4	Beli telefon daripada Bala Trading	5,000
5	Belian barang niaga daripada Ali Trading	2,000
11	Jualan barang niaga kepada Gangga Trading	2,100
15	Bayar kepada Bala Trading by cek	1,500
18	Paid Ali Trading dengan cek	650
22	Bayar insuran dengan tunai	200
25	Terimaan bayaran cek daripada Gangga Trading	550
28	Bayar gaji dengan cek	1,000

Anda dikehendaki merlaporkan semua urusanniaga ke dalam lejar yang sesuai tanpa perlu mengimbangnya.

[15 markah]

QUESTION 2CLO2
C1

- a) (i) List **THREE (3)** errors does not affecting the trial balance [3 marks]
 (ii) **TWO (2)** purposes of preparing the trial balance [2 marks]

CLO2
C2

- b) The following balances are extracted from the books of Tangmonida Enterprise on 30 June 2020:

Accounts	RM
Furniture	15,000
Cash	5,500
Drawings	1,100
Account payable	28,000
Bank	11,000
Interest received	14,200
Mortgage	73,000
Vehicles	82,600
Purchases	20,000
Utility expenses	780
Sales	39,000
Insurance	1,560
Account receivable	26,000
*Capital	xxx

You are required to represent the balances into Trial Balance as at 30 June 2020:

[15 marks]

SOALAN 2CLO2
C1

- a) (i) Senaraikan **TIGA (3)** kesilapan yang tidak memberi kesan ke atas imbangan duga [3 markah]
 (ii) **DUA(2)** tujuan penyediaan Imbangan duga [2 markah]

CLO1
C2

- b) Baki berikut diambil daripada buku Tangmonida Enterprise pada 30 Jun 2020.

Akaun	RM
<i>Perabot</i>	15,000
<i>Tunai</i>	5,500
<i>Ambilan</i>	1,100
<i>Akaun belum bayar</i>	28,000
<i>Bank</i>	11,000
<i>Faedah diterima</i>	14,200
<i>Gadai janji</i>	73,000
<i>Kenderaan</i>	82,600
<i>Belian</i>	20,000
<i>Belanja utility</i>	780
<i>Jualan</i>	39,000
<i>Insurans</i>	1,560
<i>Akaun belum terima</i>	26,000
<i>*Modal</i>	XXXX

Anda dikehendaki untuk mempersembahkan semula baki-baki tersebut ke dalam Imbangan Duga pada tarikh 30 June 2020..

[15 markah]

QUESTION 3

The following is a list of balances extracted from the book of SASUKA Trading as at 31 December 2020.

Accounts	Debit (RM)	Credit (RM)
Purchases & Sales	58,000	81,000
Returns	360	225
Capital (1 January 2020)		80,000
Debtors & Creditors	35,000	40,000
Cash	34,000	
Bank		22,000
Drawings	2,000	
Discounts	850	910
Insurance on purchases	880	
Carriage inwards	970	
Carriage outwards	1,400	
Import Duty	2,200	
Salary	15,000	
Commission received		6,200
Furniture	32,000	
Vehicle	80,000	
Inventories (1 January 2020)	4,200	
Loan		35,000
General expenses	1,840	
Rent	1,300	
Interest		4,665
Total	270,000	270,000

Inventories as at 31 December 2020 = RM 6,600

Additional information:

- a) Accrued carriage outwards = RM 800. Prepaid salaries = RM 3,000.
- b) A debtor for RM 1,000 was found to be bad. The provision for doubtful debts was to be adjusted to 5% of outstanding debtors.
- c) Depreciation expenses for vehicles were to be calculated at 10% on cost.

You are required to:

CLO2
C2

- a) Report the Statement of Comprehensive Income for the year ended 31 December 2020.

[15 marks]

CLO2
C3

- b) Prepare the Statement of Financial Position as at 31 December 2020.

[15 marks]

SOALAN 3

Berikut adalah senarai baki dari buku SASUKA Trading pada 31 Disember 2020.

Akaun	Debit (RM)	Kredit (RM)
<i>Belian & Jualan</i>	58,000	81,000
<i>Pulangan</i>	360	225
<i>Modal (1 Januari 2020)</i>		80,000
<i>Penghutang & Pemiutang</i>	35,000	40,000
<i>Tunai</i>	34,000	
<i>Bank</i>		22,000
<i>Ambilan</i>	2,000	
<i>Diskaun</i>	850	910
<i>Insurans atas belian</i>	880	
<i>Angkutan Masuk</i>	970	
<i>Angkutan Keluar</i>	1,400	
<i>Duti Import</i>	2,200	
<i>Gaji</i>	15,000	
<i>Komisen Diterima</i>		6,200
<i>Perabot</i>	32,000	
<i>Kenderaan</i>	80,000	
<i>Stok (1 Januari 2020)</i>	4,200	
<i>Pinjaman</i>		35,000
<i>Belanja am</i>	1,840	
<i>Sewa</i>	1,300	
<i>Faedah</i>		4,665
Jumlah	270,000	270,000

Inventori pada 31 Disember 2020 = RM 6,600

Maklumat tambahan:

- a) *Angkutan keluar terakru = RM 800. Gaji terdahulu =RM 3,000.*
- b) *Seorang penghutang RM 1,000 didapati telah lapuk. Peruntukan hutang ragu perlu diselaraskan kepada 5% daripada penghutang belum bayar.*
- c) *Belanja susutnilai untuk kenderaan adalah dikira berdasarkan 10% atas kos.*

Anda dikehendaki untuk :

- CLO2
C2
- a) *Melaporkan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2020.*
- [15 markah]*
- CLO2
C3
- b) *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2020.*
- [15 markah]*

SOALAN TAMAT