

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan struktur. Jawab SEMUA soalan.

QUESTION 1

CLO1
C1

- a) Identify the accounting field for each of the following responsibilities.

RESPONSIBILITIES	ACCOUNTING FIELD
Preparing Income Statements and Statement of Financial Position.	
Setting standard costs of manufactured goods.	
Review and examine the accounting independently.	
Investigating violation of tax rules and regulations.	
Forecast budget and measure performance for the purpose of decision making.	

[5 marks]

CLO1
C2

- b) Explain the importance of the source documents used in the business:

- a. Invoice
- b. Credit notes
- c. Purchase Order
- d. Delivery Order
- e. Cash bills

[5 marks]

CLO1
C3

- c) i. Using the format given below, show the effect of transactions on the accounting equation.

Transaction	Effect on transactions				
	Assets + Expenses = Liabilities + Owner's Equity + Revenue				
	Assets	Expenses	Liabilities	Owner's Equity	Revenue
Example: Cash Sales RM1000	Cash +RM1000				Sales +RM1000

TRANSACTION	AMOUNT (RM)
i. Company received cash from customer for services	5,500
ii. Paid expenses by cash for the month of December:	
Rental	850
Stationery	250
iii. Received an invoice from Malik Enterprise for purchasing goods	2,500
iv. Paid electricity bill by cash	500
v. Brought in motor vehicle for business use	4,800
vi. Received payment by cash from Alina Trading for credit sales	5,000
vii. Paid monthly salaries by cash	2,500

[10 marks]

ii. Based on your answer in Question (i) above, calculate the total of assets, expenses, liabilities, capital and revenue, and show it into the expanded accounting equation.

[5 marks]

SOALAN 1CLO1
C1

a) Kenalpasti bidang perakaunan untuk setiap tanggungjawab berikut.

<i>Tanggungjawab</i>	<i>Bidang Perakaunan</i>
<i>Menyediakan Penyata Pendapatan dan Penyata Kedudukan Kewangan</i>	
<i>Mentapkan standard kos barangan perkilangan</i>	
<i>Menyemak dan memeriksa akaun secara bebas</i>	
<i>Menyiasat ketidakpatuhan terhadap peraturan dan perundangan percukaian</i>	
<i>Meramal belanjawan dan mengukur prestasi bagi tujuan pembuatan keputusan</i>	

[5 markah]

CLO1
C2

b) Jelaskan kepentingan sumber dokumen yang digunakan dalam perniagaan:

- a. Invois
- b. Nota kredit
- c. Pesanan Belian
- d. Pesanan Penghantaran
- e. Bil Tunai

[5 markah]

CLO1
C3

c) i. Menggunakan format yang diberikan di bawah, tunjukkan kesan urus niaga ke atas persamaan perakaunan.

<i>Transaksi</i>	<i>Kesan transaksi</i>				
	<i>Aset + Belanja = Liabiliti + Ekuiti Pemilik + Hasil</i>				
	<i>Aset</i>	<i>Belanja</i>	<i>Liabiliti</i>	<i>Ekuiti Pemilik</i>	<i>Hasil</i>
Contoh:					
Jualan tunai RM 1000	Tunai +RM1000				Jualan +RM1000

<i>TRANSAKSI</i>	<i>JUMLAH (RM)</i>
<i>i. Menerima wang tunai daripada pelanggan</i>	<i>5,500</i>
<i>ii. Bayar perbelanjaan secara tunai untuk bulan Disember: Sewa Alat Tulis</i>	<i>850 250</i>
<i>iii. Menerima invoices daripada Malik Enterprise untuk pembelian barang niaga</i>	<i>2,500</i>
<i>iv. Bayar belanja elektrik secara tunai</i>	<i>500</i>
<i>v. Membawa masuk kenderaan untuk kegunaan perniagaan</i>	<i>4,800</i>
<i>vi. Menerima bayaran daripada Alina Trading kerana jualan kredit</i>	<i>5,000</i>
<i>vii. Membayar gaji bulanan secara tunai</i>	<i>2,500</i>

[10 markah]

ii. Berdasarkan jawapan anda dalam soalan (i) di atas, kira jumlah aset, belanja, liabiliti, ekuiti pemilik dan hasil, dan tunjukkan ke dalam persamaan perakaunan yang telah dikembangkan.

[5 markah]

QUESTION 2

CLO1
C1

- a) Identify types of account for each of accounts below. [5 marks]

Account	Types of Account
<i>Example: Rental</i>	<i>Expenses</i>
Office Equipment	
Mortgage	
Carriage Outwards	
Share	
Dividend Received	

CLO1
C2

- b) Categorize the correct double entry system (debit and credit) for the following transaction
- Purchase a computer for business use and paid by cheque
 - Owner brought in personal vehicle for business use
 - Paid salaries by cash
 - Received payment by cheque from Account Receivable
 - Rental expenses accrued

[5 marks]

CLO1
C3

- c) The following are the list of balances of Asma Trading as at 1
- st
- March 2021

Cash	RM 20,000
Bank	RM 40,000
Accounts Receivable - Moon Sdn.Bhd	RM 7,700
Accounts Payable – Meen Enterprise	RM 8,900

The followings transaction on March 2021

March 2	Paid Meen Enterprise by cheque RM 2,900
10	Received payment by cash from Moon Sdn Bhd RM3,500
19	Credit sales to Moon Sdn Bhd RM5,300
21	Credit purchases from Meen Enterprise RM4,200
27	Owner took goods RM550 for personal use

You are required to:

- i) Record all the transactions in the appropriate accounts (without balance off the account). [10 marks]

SOALAN 2

CLO1
C1

a) Kenalpasti jenis akaun untuk setiap akaun di bawah.

Akaun	Jenis Akaun
<i>Contoh: Sewa</i>	<i>Belanja</i>
Peralatan Pejabat	
Gadai Janji	
Angkutan Keluar	
Saham	
Dividen Diterima	

[5 markah]

CLO1
C2

b) Kategorikan catatan bergu (debit dan kredit) yang betul untuk transaksi di bawah:

i. Beli komputer dengan cek untuk kegunaan perniagaan

ii. Pemilik membawa masuk kenderaan peribadi untuk kegunaan perniagaan

iii. Bayar gaji dengan tunai

iv. Terima cek dari Akaun Belum Terima

v. Belanja sewa terakru

[5 markah]

CLO1
C3

c) Berikut adalah senarai baki-baki akaun Asma Trading pada 1 Mac 2021

Tunai	RM 20,000
Bank	RM 40,000
Akaun Belum Terima - Moon Sdn.Bhd	RM 7,700
Akaun Belum Bayar – Meen Enterprise	RM 8,900

Berikut adalah transaksi sepanjang Mac 2021

Mac 2	Bayar Meen Enterprise dengan menggunakan cek RM 2,900
10	Terima bayaran tunai datipada Moon Sdn Bhd RM3,500
19	Jualan secara kredit kepada Moon Sdn Bhd RM5,300
21	Belian secara kredit daripada Meen Enterprise RM4,200
27	Pemilik mengambil barangniaga RM550 untuk kegunaan peribadi

Anda diminta untuk:

i) Merekod semua transaksi tersebut ke dalam akaun lejar yang betul (tanpa perlu imbangkan akaun berkenaan).

[10 markah]

QUESTION 3CLO 1
C1

- (a) Give
- FIVE (5)**
- purposes of preparing a trial balance.

[5 marks]

- (b) The following are transaction related to Setia Furniture Trading, owned by Mr Ahmad for November 2021.

Date	Transaction
Nov 1	Mr Ahmad started the business with RM 10,000 cash in hand and RM 50,000 cash at bank.
3	Purchased computer worth RM15,000 by cheque for stock recording.
5	Received commission from ABC Trading RM 1,500 by cheque
7	Bought shoes cabinet from Ayash Store by cash RM 1,800
9	Credit purchase of dining set amounted RM28,500 from Syasya Perabot Sdn Bhd
12	Sold dining set to Mol Enterprise and received cheque RM 9,500.
18	Credit sales to HH Furniture RM10,400
20	Paid Syasya Perabot Sdn Bhd RM10,500 by cheque and received 2% discount
23	Mr Ahmad took cash to pay her personal telephone bill RM250.
29	Paid utility bills RM500 and shop rental RM1,200 by cash and worker's salary RM6,000 by cheque

CLO 1
C2

You are required to record all the transactions in the appropriate ledger and balancing it off.

[10 marks]

CLO 1
C3

- (c) Based on your answer in Question (b), you are required to prepare a trial balance for Setia Furniture Trading as at 30
- th
- November 2021.

[10 marks]

SOALAN 3CLO 1
C1(a) Berikan **LIMA (5)** tujuan menyediakan imbalan duga.

[5 markah]

(b) Berikut adalah transaksi perniagaan Setia Furniture Trading, yang dimiliki oleh En Ahmad bagi bulan November 2021.

Tarikh	Transaksi
Nov 1	En Ahmad memulakan perniagaan dengan tunai di tangan RM10,000 dan RM 50,000 tunai di bank.
3	Beli komputer RM 15,000 untuk merekod stok
5	Terima komisen dari ABC Trading RM 1,500 dengan cek
7	Beli kabinet kasut dari Ayash Store RM 1,800 secara tunai
9	Belian kredit set meja makan berjumlah RM 28,500 dari Syasya Perabot Sdn Bhd
12	Menjual set meja makan kepada Mol Enterprise dan menerima cek bernilai RM 9,500
18	Jualan kredit kepada HH Furniture RM 10,400
20	Membayar Syasya Perabot Sdn Bhd RM 10,500 dengan cek dan terima diskaun sebanyak 2%
23	En Ahmad mengambil tunai untuk membayar bil telefon peribadinya RM250.
29	Membayar bil utiliti RM500 dan sewa kedai RM1,200 secara tunai dan gaji pekerja RM4,000 dengan cek

CLO 1
C2

Anda dikehendaki merekod semua urus niaga tersebut ke dalam lejar dan mengimbangnya.

[10 markah]

CLO 1
C3

(c) Berdasarkan jawapan anda dalam soalan (b), anda dikehendaki menyediakan imbalan duga bagi Setia Furniture Trading pada 30 November 2021.

[10 markah]

QUESTION 4

Azham is the owner of K&Y Resources. The following Trial Balance extracted from the books of K&Y Resources as at 31st December 2021.

K&Y Resources
Trial Balance as at 31st December 2021

	Debit	Credit
	RM	RM
Purchase and Sales	345,000	395,400
Return	6,850	8,500
Stock as at 1 January 2021	24,500	
Capital		266,060
Drawings	21,000	
Motor Vehicle	80,000	
Fixtures and Fitting	20,000	
Rental		15,500
Account Receivable and Account Payable	90,000	85,000
Advertising Expenses	15,000	
Cash at bank	52,000	
Cash in hand	15,820	
Allowance for doubtful debts		12,230
Discount	1,800	2,500
Salaries	15,960	
Long Term Investment	84,460	
Utility	9,000	
Carriage inwards	2,000	
Insurance	7,500	
Long Term Loan		40,000
Office Equipment	67,900	
Accumulated depreciation:		
Motor Vehicle		31,600
Fixtures and Fitting		2,000
	858,790	858,790

Additional information:

1. Closing stock on 31st December 2021 was RM 45,500
2. Insurance was paid for the period January 2021 to March 2022.
3. RM 500 of advertising expenses was still outstanding.
4. Interest of investment amounted to RM 5,000 was not yet received.
5. Allowance for doubtful debts was to be adjusted to 8% of the debtor's balance after taking into consideration a Bad debt of RM 2500.
6. An annual depreciation needs to be calculated as follows:

Motor Vehicle	10% on cost
Fixtures and Fitting	10 % on net book value

You are required to:

CLO1
C2

- i) Report net profit or net loss by preparing Statement of Comprehensive Income for the year ended 31st December 2021. [15 marks]

CLO1
C3

- ii) Prepare the Statement of Financial Position as at 31st December 2021. [15 marks]

SOALAN 4

Azham adalah pemilik perniagaan K&Y Resources. Imbangan Duga berikut adalah petikan daripada buku-buku K&Y Resources pada 31 Disember 2021.

K&Y Resources
Imbangan Duga pada 31 Disember 2021

	<i>Debit</i>	<i>Kredit</i>
	<i>RM</i>	<i>RM</i>
<i>Belian dan jualan</i>	<i>345,000</i>	<i>395,400</i>
<i>Pulangan</i>	<i>6,850</i>	<i>8,500</i>
<i>Stock pada 1 Januari 2021</i>	<i>24,500</i>	
<i>Modal</i>		<i>266,060</i>
<i>Ambilan</i>	<i>21,000</i>	
<i>Kenderaan</i>	<i>80,000</i>	
<i>Lekapan & Lengkapan</i>	<i>20,000</i>	
<i>Sewa</i>		<i>15,500</i>
<i>Akaun Belum Terima dan Akaun Belum Bayar</i>	<i>90,000</i>	<i>85,000</i>
<i>Belanja Pengiklanan</i>	<i>15,000</i>	
<i>Tunai di bank</i>	<i>52,000</i>	
<i>Tunai di tangan</i>	<i>15,820</i>	
<i>Peruntukan Hutang ragu</i>		<i>12,230</i>
<i>Diskaun</i>	<i>1,800</i>	<i>2,500</i>
<i>Gaji</i>	<i>15,960</i>	
<i>Pelaburan Jangka Panjang</i>	<i>84,460</i>	
<i>Belanja Utiliti</i>	<i>9,000</i>	
<i>Angkutan Masuk</i>	<i>2,000</i>	
<i>Insurans</i>	<i>7,500</i>	
<i>Pinjaman Jangka Panjang</i>		<i>40,000</i>
<i>Peralatan Pejabat</i>	<i>67,900</i>	
<i>Susut nilai terkumpul:</i>		
<i>Kenderaan</i>		<i>31,600</i>
<i>Lekapan dan Lengkapan</i>		<i>2,000</i>
	<i>858,790</i>	<i>858,790</i>

Maklumat tambahan:

1. *Stok akhir pada 31 Disember 2021 adalah RM 45,500*
2. *Insurans dibayar pada tempoh Januari 2021 sehingga Mac 2022*
3. *RM500 belanja pengiklanan masih belum bayar.*
4. *Faedah atas pelaburan berjumlah RM 5,000 masih belum diterima.*
5. *Peruntukan hutang ragu dilaraskan kepada 8% daripada baki penghutang selepas mengambil kira hutang lapuk sebanyak RM2,500.*
6. *Susut nilai tahunan perlu dikira seperti berikut:*

<i>Kenderaan</i>	<i>10% atas kos</i>
<i>Lekapan & Lengkapan</i>	<i>10 % atas nilai buku</i>

Anda dikehendaki:

*CLO1
C2*

- i) *Melaporkan untung bersih atau rugi bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2021*

[15 markah]

*CLO1
C3*

- ii) *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2021*

[15 markah]

SOALAN TAMAT