

SECTION B: 85 MARKS
BAHAGIAN B: 85 MARKAH

INSTRUCTION:

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

ARAHAN:

Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

a) Below are the transactions of Hassan Book Store Sdn. Bhd. in March 2018.

March 2018	Transactions
1	Balance brought forward of this month is cash in hand RM6,000 and cash at bank RM14,000.
6	Bought book racks worth RM3,000, paid by cheque.
8	Bought vehicle on credit from UMW Motor worth RM45,000.
10	Purchased stationery for office use worth RM350 by cash.
11	Paid shop rental for RM1,000 by cheque.
12	Cash sales for RM2,000 was bank in on the same day.
15	Took books and magazine RM100 for own use.
18	Purchased shelves and tables for RM7,000 and paid by cheque.
21	Paid advertisement expenses by cash for RM500.
25	Paid water and electricity bills RM850 by cash.
27	Owner brought in computer from his house for business use worth RM1,200.
28	Paid staff's salary of RM3,000 by cash.

You are required to record the above transaction in the cash book (3 columns).

[10 marks]

CLO2
C2

- b) Mr. Izz started his business on 1 July 2018 with furniture RM8,000 and cash at bank RM42, 000. During the month of July 2018, the transactions took place as follow:

July 1	Purchased goods from Iqbal Trading on credit RM3,000.
5	Sold goods to Nissa on credit RM3,500 and she received trade discount 5%.
9	Mr. Izz paid his personal car insurance by cheque RM800.
13	Nissa sent cheque to settle all her debts.
15	Cash sales RM1,500.
21	Received invoice from Effa Trading for purchased goods RM2,500.
25	Received a credit note from Effa Trading RM200 due to spoilt items.
29	Paid salary by cheque RM3,500.

CLO2
C3

You are required to record all the transactions into related ledgers without balancing off the account.

[20 marks]

SOALAN 1

- a) Berikut adalah urusanniaga perniagaan Hassan Book Store Sdn. Bhd. pada Mac 2018.

<i>Mac 2018</i>	<i>Urusniaga</i>
1	<i>Baki yang dibawa ke hadapan pada bulan ini adalah tunai ditangan RM6,000 dan tunai di bank RM14,000.</i>
6	<i>Membeli rak-rak buku bernilai RM3,000, dibayar dengan cek.</i>
8	<i>Membeli kenderaan secara kredit daripada UMW Motor bernilai RM45,000.</i>
10	<i>Membeli alat tulis untuk kegunaan pejabat bernilai RM350 secara tunai.</i>
11	<i>Membayar sewa kedai sebanyak RM1,000 dengan cek.</i>
12	<i>Jualan tunai sebanyak RM2,000 terus dipindahkan ke akaun bank pada hari yang sama.</i>
15	<i>Ambilan buku dan majalah bernilai RM100 untuk kegunaan peribadi.</i>
18	<i>Belian rak dan meja bernilai RM7,000 dan bayaran dibuat dengan cek.</i>
21	<i>Membayar belanja pengiklanan dengan tunai RM500.</i>
25	<i>Membayar bil air dan elektrik bernilai RM850 dengan tunai.</i>
27	<i>Pemilik membawa masuk komputer dari rumahnya untuk kegunaan perniagaan bernilai RM1,200.</i>
28	<i>Membayar gaji semua pekerja sebanyak RM3,000 dengan tunai.</i>

CLO2
C2

Anda dikehendaki merekod urusanniaga di atas di dalam buku tunai (3 ruangan).

[10 markah]

- b) *En. Izz memulakan perniagaan pada 1 Julai 2018 dengan perabot RM8,000 dan tunai di bank RM42,000. Sepanjang bulan Julai 2018, urusan niaga di bawah telah berlaku:*

<i>Julai 1</i>	<i>Membeli barang niaga dari Iqbal Trading secara kredit RM3,000.</i>
<i>5</i>	<i>Menjual barang niaga kepada Nissa secara kredit RM3,500 dan dia menerima diskaun niaga 5%.</i>
<i>9</i>	<i>Membayar insuran kereta peribadi En. Izz RM800 dengan cek.</i>
<i>13</i>	<i>Nissa membayar semua hutangnya dengan cek.</i>
<i>15</i>	<i>Jualan tunai RM1,500.</i>
<i>21</i>	<i>Menerima invois dari Effa Trading atas belian barang niaga RM2,500.</i>
<i>25</i>	<i>Menerima nota kredit dari Effa Trading RM200 kerana barang rosak.</i>
<i>29</i>	<i>Membayar gaji dengan cek RM3,500.</i>

CLO2
C3

Anda dikehendaki merekod urusan niaga ke dalam lejar yang berkaitan tanpa mengimbangkan akaun.

[20 markah]

QUESTION 2

Puan Moist, the owner of Moist Enterprise has prepared the Trial Balance for the year end on 31 December 2017. Below is the improper Trial Balance prepared by Puan Moist:

	Debit (RM)	Credit (RM)
Capital		39,468
Sales	237,942	
Administrative expenses		7,100
Cash in hand		9,480
Salaries expenses	18,700	
Cash at bank		13,562
Office equipment	16,000	
Purchases		118,435
Commission received	8,320	
Motor vehicles		21,453
Debtors		17,400
Creditors	19,000	
Discount allowed		7,000
Opening stock	25,600	
Land and building		50,000
	325,562	283,898

CLO2
C1

- a) You are required to show the correct trial balance as at 31 December 2017 by listing the above items.

[15 marks]

SOALAN 2

Puan Moist, pemilik Moist Enterprise telah menyediakan Imbangan Duga untuk Moist Enterprise bagi tahun berakhir 31 Disember 2017. Berikut adalah Imbangan Duga yang tidak tepat disediakan oleh Puan Moist:

	Debit (RM)	Kredit (RM)
Modal		39,468
Jualan	237,942	
Belanja pentadbiran		7,100
Tunai di tangan		9,480
Belanja gaji	18,700	
Tunai di bank		13,562
Kelengkapan pejabat	16,000	
Belian		118,435
Komisen diterima	8,320	
Kenderaan bermotor		21,453
Penghutang		17,400
Pemiutang	19,000	
Diskaun diberi		7,000
Stok awal	25,600	
Tanah dan bangunan		50,000
	325,562	283,898

CLO2
C1

- a) Anda dikehendaki menunjukkan Imbangan Duga pada 31 Disember 2017 dengan menyenaraikan item-item di atas.

[15 marks]

QUESTION 3

The following Trial Balance is taken from the books of sole trader Alias Enterprise on 31 December 2017.

Alias Enterprise
Trial Balance as at 31 December 2017

Particulars	Debit (RM)	Credit (RM)
Opening stock, 1 January 2017	45,000	
Purchases	50,000	
Sales		300,100
Return	200	150
Purchase tax	100	
Wages	440	
Salaries	6,700	
Insurance	200	
Rental received		550
Stationaries	570	
Bad debt	200	
Interest on loan	1,000	
Building	300,000	
Land	100,000	
Motor vehicle	150,000	
Loan from Mei Bank		100,000
Account Receivable	10,000	
Provision for doubtful debts		200
Account Payable		50,000
Cash in hand	30,000	
Cash at bank	50,000	
Drawing	5,000	
Capital		298,410
	749,410	749,410

Additional information:

- i) Closing stock on 31 December 2017 was RM10,000.
- ii) Accrued insurance was RM200.
- iii) Rental which not been received amounted RM200.
- iv) Building and motor vehicle is depreciated at the rate of 10% on cost.
- v) Provision for doubtful debts is 1% on account receivable's balance.

You are required to:

CLO3
C2

- (a) Compute the net income of Alias Enterprise by preparing the Statement of Comprehensive Income for the year ended 31 December 2017.

[20 marks]

CLO3
C3

- (b) Illustrate the Statement of Financial Position as at 31 December 2017.

[20 marks]

SOALAN 3

Berikut adalah Imbangan Duga dari buku peniaga milikan tunggal Alias Enterprise pada 31 Disember 2017.

Alias Enterprise
Imbangan Duga pada 31 Disember 2017

<i>Perkara</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Stok awal, 1 Januari 2017</i>	<i>45,000</i>	
<i>Belian</i>	<i>50,000</i>	
<i>Jualan</i>		<i>300,100</i>
<i>Pulangan</i>	<i>200</i>	<i>150</i>
<i>Cukai belian</i>	<i>100</i>	
<i>Upah</i>	<i>440</i>	
<i>Gaji</i>	<i>6,700</i>	
<i>Insuran</i>	<i>200</i>	
<i>Sewa diterima</i>		<i>550</i>
<i>Alat tulis</i>	<i>570</i>	
<i>Hutang lapuk</i>	<i>200</i>	
<i>Faedah atas pinjaman</i>	<i>1,000</i>	
<i>Bangunan</i>	<i>300,000</i>	
<i>Tanah</i>	<i>100,000</i>	
<i>Kenderaan bermotor</i>	<i>150,000</i>	
<i>Pinjaman dari Mei Bank</i>		<i>100,000</i>
<i>Akaun belum terima</i>	<i>10,000</i>	
<i>Peruntukan hutang ragu</i>		<i>200</i>
<i>Akaun belum bayar</i>		<i>50,000</i>
<i>Tunai di tangan</i>	<i>30,000</i>	
<i>Tunai di bank</i>	<i>50,000</i>	
<i>Ambilan</i>	<i>5,000</i>	
<i>Modal</i>		<i>298,410</i>
	<i>749,410</i>	<i>749,410</i>

Maklumat tambahan:

- i) Stok akhir pada 31 Disember 2017 bernilai RM10,000.*
- ii) Insuran belum bayar RM200.*
- iii) Sewa yang masih belum diterima berjumlah RM200.*
- iv) Susut nilai bagi bangunan dan kenderaan bermotor pada kadar 10% atas kos.*
- v) Peruntukan hutang ragu dikurangkan kepada 1% atas baki akaun belum terima.*

Anda dikehendaki untuk:

CLO3
C2

- (a) Mengira pendapatan bersih bagi Alias Enterprise dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2017.*

[20 markah]

CLO3
C3

- (b) Mengilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2017.*

[20 markah]

SOALAN TAMAT