



**KOLEJ YAYASAN PELAJARAN JOHOR
FINAL EXAMINATION**

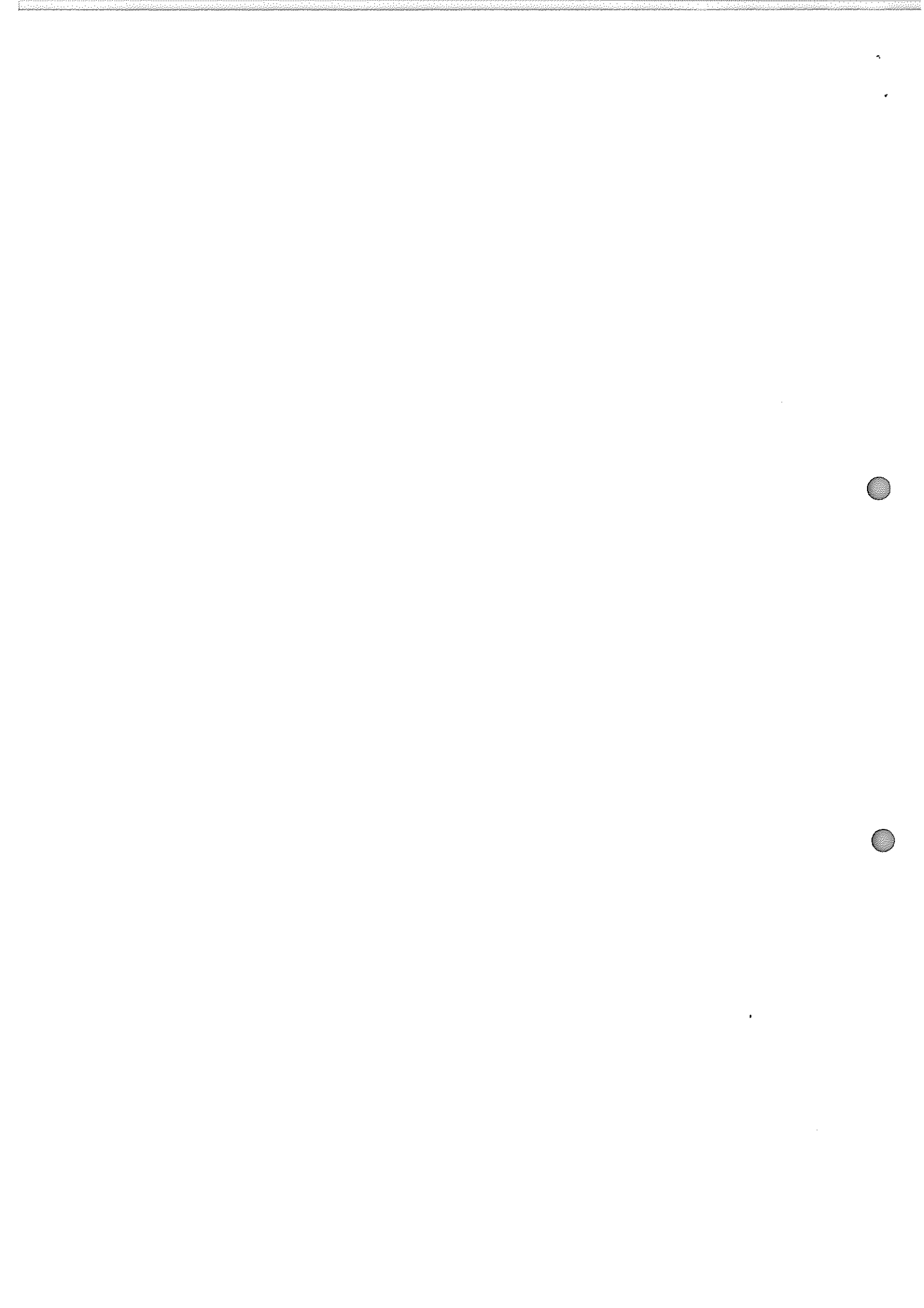
COURSE NAME : ACCOUNTING INFORMATION SYSTEM
COURSE CODE : DAC2064
EXAMINATION : JUNE 2023
DURATION : 3 HOURS

INSTRUCTION TO CANDIDATES

1. This question paper consists of **ONE (1)** question.
2. Answer all questions in the EMAS software.
3. Please check that you have EMAS software on your computer. If you do not see it please inform the invigilator for assistance.
4. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator.
5. You are not allowed to communicate with other examination candidates throughout the examination.
6. If you should encounter any technical difficulties with the computer during the examination, please inform the invigilator for assistance.
7. Non-programmable electronic calculators are allowed for this examination.
8. You should backup your data from time to time to avoid any unexpected loss of data during the examination.
9. You are **NOT** allowed to leave the examination room without the permission of the invigilator.
10. Create folder in **DESKTOP** and save your file as **DAC2064_NAME_MATRIC NUMBER**.

DO NOT TURN THIS PAGE UNTIL YOU ARE TOLD TO DO SO

This examination paper consists of 8 printed pages including front page



The Case

Mesra Stationery Sdn Bhd recently purchased EMAS Accounting Software. As an accountant, you are required to set up the company data file and record the business transactions in EMAS Accounting Software starting from 1 April 2023. The followings are the company details:

1. Set up company data file.

Address : No 30, Jalan Maju, 85000 Segamat, Johor
 ROC No. : 159147-A
 Tel No. : 07 - 35588553
 Fax No. : 07 – 35835858
 Accounting year : 1/1/2023 - 31/12/2023

2. Chart of accounts and opening balance.

The following is the chart of account & opening balance as at 31/3/2023

Chart of Accounts	Description	Debit (RM)	Credit (RM)
10000000	CAPITAL		100,000
10500000	RETAINED EARNING		28,000
10600000	DRAWINGS	150	
20100000	FURNITURE & FITTINGS	6,000	
20100100	ACC DEP – FURNITURE & FITTINGS		700
20200000	OFFICE EQUIPMENT	12,000	
20200100	ACC DEP- OFFICE EQUIPMENT		700
20300000	VAN	60,000	
20300100	ACC DEP - VAN		7,000
30000000	DEBTORS CONTROL	16,600	
30100000	BANK	97,800	
30200000	CASH	500	
30300000	STOCK	8,500	
40000000	CREDITORS CONTROL		15,300

50000000	SALES		105,000
50100000	RETURN INWARD	2,000	
60000000	OPENING STOCK		
60100000	PURCHASES	45,000	
60200000	RETURN OUTWARD		1,300
60300000	CLOSING STOCK		
90100000	RENT	3,000	
90200000	SALARIES	4,000	
90300000	WATER & ELECTRICITY	650	
90400000	TELEPHONE	280	
90500000	FUEL	320	
90600000	DEPRECIATION	1,200	
		258,000	258,000

3. Debtors and creditors aging analysis.

The followings are the debtors and creditors aging as at 31/3/2023.

Debtors

Charts of account	Name	Balance RM	1 Month RM	2 Months RM	3 Months RM	4 Months RM	5 Month RM
30000S01	Smart Office Supplies	5,300	3,000	2,000	300		
30000K01	Office Store SB	8,500	4,000	4,000	500		
30000M01	Majujaya Stationery	2,800	2,000	800			

*credit terms 30 days

Creditors

Charts of account	Name	Balance RM	1 Month RM	2 Months RM	3 Months RM	4 Months RM	5 Month RM
40000B01	Berjaya Wholesale	8,300	2,500	2,000	2300	1,500	
40000P01	Wholesaler MMK Ent.	2,300	2,300				
40000Z01	Zuhal Stationery SB	4,700	2,300	2,400			

*credit terms 30 days

4. Organise batches.

Create the following batches for April 2023:

Batch No	Batches
1	Purchases Journal – Apr 23
2	Return Outward – Apr 23
3	Sales Journal – Apr 23
4	Return Inward – Apr 23
5	Bank Receipt – Apr 23
6	Bank Payments – Apr 23
7	Cash Receipt – Apr 23
8	Cash Payments – Apr 23
9	General Journal – Apr 23

5. Transactions.

The followings are the cash purchase and the amount was paid by cheque.

<u>Date</u>	<u>Item</u>	<u>Cheque No.</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
1/4/2023	Cash Purchase	MBB 250100	PV0010	1,000

Mesra Stationery Sdn Bhd purchased from the following creditors on credit.

<u>Date</u>	<u>Item</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
1/4/2023	Berjaya Wholesale	Inv 5010	20,000
12/4/2023	Wholesaler MMK Ent.	Inv 0020	19,000
25/4/2023	Zuhal Stationery SB	Inv 0400	18,000

The followings are the cash sales and the amount was debited to cash account.

<u>Date</u>	<u>Item</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
8/4/2023	Cash sales	CR001	12,500
12/4/2023	Cash sales	CR002	5,000
23/4/2023	Cash Sales	CR003	6,000
24/4/2023	Cash Sales	CR004	5,000

Record the followings credit sales.

<u>Date</u>	<u>Item</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
5/4/2023	Smart Office Supplies	Inv 0401	30,000
16/4/2023	Office Store SB	Inv 0402	22,500
25/4/2023	Majujaya Stationery	Inv 0403	23,500

Record the following notes for goods returned.

<u>Date</u>	<u>Item</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
14/4/2023	Wholesaler MMK Ent.	DN112	1,000
28/4/2023	Majujaya Stationery	CN0401	3,500

Mesra Stationery Sdn Bhd paid the following using cheques.

<u>Date</u>	<u>Item</u>	<u>Cheque No.</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
10/4/2023	Berjaya Wholesale	MBB 250101	PV0011	15,800
15/4/2023	Wholesaler MMK Ent.	MBB 250102	PV0012	17,000
28/4/2023	Zuhal Stationery SB	MBB 250103	PV0013	15,000
29/4/2023	Rent	MBB 250104	PV0014	1,500
29/4/2023	Salaries	MBB 250105	PV0015	2,500
29/4/2023	Water & electricity	MBB 250106	PV0016	300
30/4/2023	Telephone	MBB 250107	PV0017	150

The following expenses are paid using cash.

<u>Date</u>	<u>Item</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
25/4/2023	Fuel	CPV 0401	50
29/4/2023	Fuel	CPV 0402	100

The following is cheque received and banked into the bank accounts.

<u>Date</u>	<u>Item</u>	<u>Cheque No.</u>	<u>Reference No.</u>	<u>Amount (RM)</u>
25/4/2019	Smart Office Supplies	MBB 234567	RV0010	25,000
28/4/2019	Office Store SB	CIMB 789101	RV0011	18,000
30/4/2019	Majujaya Stationery	BIMB 899102	RV0012	20,000

6. Maintain stock.

Code of stock is M1. The closing stock as at 31/3/2023 was RM8,320 and as at 30/4/2023 was RM18,200.

7. Bank Reconciliation.

Prepare the bank reconciliation for the month of April 2023.

Maybank Berhad (Segamat Branch)			
Mesra Stationery Sdn Bhd No 30, Jalan Maju 85000 Segamat, Johor		Date : 30/4/2023	
		Statement Customer Copy Account No.:014018-331299	
Date	Transaction Description	Transaction Amount (RM)	Balances (RM)
31/03/2023	Balance b/f		97,800.00
01/04/2023	Debit cheque – 250100	1,000.00-	96,800.00
10/04/2023	Debit cheque - 250101	15,800.00-	81,000.00
15/04/2023	Debit cheque – 250102	17,000.00-	64,000.00
25/04/2023	Local cheque dep	25,000.00	89,000.00
28/04/2023	Debit cheque – 250103	15,000.00-	74,000.00
28/04/2023	Local cheque dep	18,000.00	92,000.00
29/11/2023	Debit cheque - 250104	1,500.00-	90,500.00
29/11/2023	Debit cheque - 250105	2,500.00-	88,000.00
Note:			
1) All items and balances shown above will be considered correct unless the Bank is notified of any discrepancy within 14 days.			
2) Please notify us of any change of address in writing.			

Required:

Generate the following reports:

1. Charts of accounts
2. Debtors aging report as at 30/4/2023
3. Creditors aging report as at 30/4/2023
4. All Batch of Transactions
5. Trial Balance as 30/4/2023
6. Profit or Loss Account for the month ended 30/4/2023
7. Balance sheet as at 30/4/2023
8. Bank Reconciliation Report for April 2023

[100 marks]

END OF QUESTION PAPER

