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**KOLEJ YAYASAN PELAJARAN JOHOR  
FINAL EXAMINATION**

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**COURSE NAME : PRINCIPLE OF ACCOUNTING**  
**COURSE CODE : DHM2103**  
**EXAMINATION : APRIL 2019**  
**DURATION : 3 HOURS**

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**INSTRUCTION TO CANDIDATES**

1. This examination paper consists of **TWO (2)** parts : PART A (10 Marks)  
PART B (90 Marks)  
Answer all questions in Part A in Objective Answer Sheet and all questions in Part B in Answer Booklet
2. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator.
3. Please check to make sure that this examination pack consist of:
  - i. Question Paper
  - ii. Objective Answer Sheet
  - iii. Answer Booklet

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

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*This examination paper consists of **11** printed pages including front page*

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9

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**PART A**

This part consists of **TEN (10)** questions.

Answer ALL questions in Objective Answer Sheet.

1. Which of the following best describes the meaning of 'Purchases'?
  - A Items bought.
  - B Goods paid for.
  - C Goods bought on credit.
  - D Goods bought for resale.
  
2. Given the following, calculate the amount of Capital? Premises RM20,000; Stock RM8,500; Cash RM100; Liabilities RM3,000; Loan from Wan RM4,000
  - A RM21,100.
  - B RM21,600.
  - C RM32,400.
  - D RM21,400.
  
3. Which equations show the format of Balance Sheet?
  - A  $\text{Asset} = \text{Liability} + \text{Revenue}$
  - B  $\text{Profit} = \text{Revenue} - \text{Expenses}$
  - C  $\text{Asset} = \text{Liability} + \text{Owners' Equity}$
  - D  $\text{Asset} = \text{Liability} + \text{Revenue} + \text{Profit}$
  
4. Which of the following is a liability?
  - A Machinery.
  - B Cash at bank.
  - C Motor vehicles
  - D Creditors for goods.

5. Why there are differences between cash book and bank statement?
- A Uncleared invoices.
  - B Deposit not debited.
  - C Unpresented cheques.
  - D Direct deposits have been put in cash book.
6. Why do we need to use petty cash book?
- A To increase efficiency in cash flow.
  - B To pay small amount using cheques.
  - C The job has to be burden by senior clerk.
  - D To increase number of entries for small payments.
7. What is the main difference between bookkeeping and accounting?
- A Recording of transactions
  - B Classfying of transactions
  - C Summarising of transactions
  - D Interpretation of financial results
8. The following items fall under the same category **excepts**:
- A Cash
  - B Inventory
  - C Bank overdraft
  - D Trade receivables
9. In a double entry system, a debit is used to record
- A Increase in asset and expenses, decrease in liability, revenue and capital
  - B Increase in asset and revenue, decrease in liability, expenses and capital
  - C Decrease in asset and capital, decrease in liability, revenue and expenses
  - D Decrease in asset, increase in capital, liability, revenue and expenses

10. Which of the following is not considered as purchases?

- A Cash purchase
- B Credit purchases
- C Purchasing of stock for resale
- D Purchases a motor vehicle to deliver goods

[10 MARKS]

**PART B**

This part consist of **SEVEN (7)** questions.

Answer ALL questions in Answer Booklet.

**QUESTION 1**

Show the effect of the following transactions using the example below:

Example:

Transaction	Effect		
	Asset	Liability	Equity
Bought furniture by cash	Furniture + Cash -	No effect	No effect

- Started business with cash at bank and motor vehicles
- Purchased building with aid of loan from ACF Finance
- Paid bank loan by cheque

(7 marks)

**QUESTION 2**

Calculate the value of the missing items

Assets RM	Capital RM	Liabilities RM
45,678	(a)	34,567
(b)	85,400	43,300
67,532	32,688	(c)

(3 marks)

## QUESTION 3

Below were transactions for the month of March 2016 for Perniagaan Minuman Jus which selling various types of drink products supported with the following documents.

Original	No 2940		
<b>INVOICE</b>			
KEDAI KOMPUTER SARAH 39, Jalan Tun Perak, Kulai			
To:	1 March 2016		
Perniagaan Minuman Jus 278, Jalan Makmur, Kota Tinggi			
<b>Bil</b>	<b>Item</b>	<b>Unit</b>	<b>Total RM</b>
1	Computer	1	3,000
Total			3,000
Muhannad		Sarah	
.....		.....	
Received by		Manager	

Document 1

Original	No 456		
<b>INVOICE</b>			
Perniagaan Minuman Jus 278, Jalan Makmur, Kota Tinggi			
To:	2 March 2016		
Koperasi Staff KPYPJ Berhad Kampus KYPJ, Jalan Kulai Kota Tinggi			
<b>Bil</b>	<b>Item</b>	<b>Unit</b>	<b>Total RM</b>
1	Mineral Water	30 box	600
Total			600
Siti		Petir	
.....		.....	
Received by		Manager	

Document 2

Original	No 31		
<b>CREDIT NOTE</b>			
Perniagaan Minuman Jus 278, Jalan Makmur, Kota Tinggi			
To:	3 March 2016		
Koperasi Staff KPYPJ Berhad Kampus KYPJ, Jalan Kulai Kota Tinggi			
<b>Bil</b>	<b>Item</b>	<b>Unit</b>	<b>Total RM</b>
1	Mineral Water	1 box	20
Total			20
Received by: Siti			
.....			

Document 3

<b>MEMO</b>	
Perniagaan Minuman Jus 278, Jalan Makmur, Kota Tinggi	
To:	4 March 2016
Accounts Department	
I took out petty cash RM300 for my personal use.	
Riut	
.....	
Owner	

Document 4

**Required:**

Record the above transactions in the general journal of Perniagaan Minuman Jus

(8 marks)

**QUESTION 4**

Mr Naz is a young entrepreneur started his business in the hotel industry known as Casa Puri Hotel . Below are the transactions for Casa Puri Hotel during November 2018

- Nov 1 Mr Naz invests RM500,000 cash and office equipment valued at RM80,000 in the business.
- 2 Purchased RM7,000 office supplies and RM3,000 of office equipment on credit
- 3 Food and beverage sales RM30,000 cash
- 4 Provide function sales RM 10,000 on credit
- 5 Debtor paid RM5,000 cash to settle transaction on 4<sup>th</sup> November
- 6 Laundry and dry cleaning expenses RM5,000 cash
- 7 Provide gathering function and will receive payment RM30,000 within 30 days

**Required:**

Analyse the following transactions and show the effect upon assets, expenses, liabilities, owner equity and revenue using the format shown below:

Example:

- Nov 1 The owner of the business brought RM100,000 cash as business capital and bank in the total amount of cash in BHL Bank on the same day

Date	Assets	Equity	Liability	Owner's Equity	Revenue
Nov 1	+ Bank 100,000			+Capital 100,000	

(10 marks)



**QUESTION 5**

Below were transaction for the month of January 2019 for Restoran Meleleh:

- Jan 1 Started business with RM2,000 cash in hand
  
- 5 Purchased goods worth RM1,000 on credit
  
- 10 Sold goods worth RM800 on credit
  
- 15 Bought furniture worth RM400 by cash in hand
  
- 20 Received cheque for RM800 from debtor
  
- 25 Cash sales of RM200
  
- 31 Paid salary amounting to RM300 by cheque

**Required:**

- a. Record the above transactions in the general journal and ledgers  
(7 marks)
  
- b. Balance off all the accounts in the ledger  
(14 marks)
  
- c. Prepare a Trial Balance for Restoran Meleleh as on 31 January 2019  
(5 marks)

## QUESTION 6

Below is the Trial Balance extracted from Aminah Trading as on 31 December 2018.

Account	Debit	Credit
Sales		500,000
Purchase	275,000	
Stock at 1 January 2017	4,500	
Return inwards	1,200	
Return outwards		1,000
Motor vehicles	300,000	
Land and Buildings	1,250,000	
Shop Equipment	50,000	
Advertisement	900	
Salaries	104,000	
Commission received		250
Discount allowed	3,500	
Discount received		2,750
Rent expenses	100,000	
Debtors	25,500	
Creditors		40,000
Drawings	1,000	
Stationary	500	
Cash in hand	1,250	
Cash at bank	45,000	
Long term bank loan		500,000
Mortgage		30,000
Office Equipment	90,000	
Furniture	77,000	
Interest received		300
Insurance	1,200	
Capital		1,257,450
Utilities	1,200	
	2,331,750	2,331,750

Additional information:

Closing stocks as at 31 December 2018 was RM4,000

**REQUIRED:**

- a. Prepare Profit And Loss Account (Statement of Comprehensive Income) for the year ended on 31<sup>st</sup> December 2018.

(11 marks)

- b. Prepare Balance Sheet (Statement of Financial Position ) as at 31<sup>st</sup> December 2018.

(9 marks)

**QUESTION 7**

XYZ Sdn. Bhd. is a retail shop owned by Haji Mohd Khalid. He prepares a set of cash book for every month. Below is the cash book for the month of January 2019.

**Cash Book (bank column)**

Date	Particular	Debit (RM)	Date	Particular	Credit (RM)
Jan 01	Balance b/d	2,016.00	Jan 02	Eric	118.00
05	Wari	31.00	09	Mike	321.00
09	Nailah	159.00	11	Edward Tan	473.00
21	Yahya Buang	49.00	21	Wong	298.00
30	Double Z Café	<u>897.00</u>	31	Balance c/d	<u>1,942.00</u>
		<u>3,152.00</u>			<u>3,152.00</u>
Feb 01	Balance b/d	1,942.00			

However, on 2n February , Haji Mohd Khalid received a bank statement from Bumiputera Bank for the month of January 2019 and it was found that the balance of his cash book and the bank statement ware different.

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
		RM	RM	RM
Jan 01	Balance b/d			2,016.00
02	Eric	118.00		1898.00
09	Mike	321.00		1577.00
09	Nailah		159.00	1736.00
11	Edward Tan	473.00		1263.00
21	Wong	298.00		965.00
31	Bank charges	25.00		940.00
31	Insurance	150.00		790.00
31	Dividend		200.00	990.00
31	Cheque book	20.00		970.00

Required

- a. Write an adjusted cash book to take the above into account.

(11 marks)

- b. Prepare a bank reconciliation statement as at 31 Jan 2019.

(9 marks)

**[90 MARKS]**

**END OF QUESTION PAPER**