



UTM
UNIVERSITI TEKNOLOGI MALAYSIA

School of
Professional and
Continuing
Education
(SPACE)

**FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER II – SESSION 2022 / 2023
PROGRAM KERJASAMA**

COURSE CODE : DDWP 1313
KOD KURSUS

COURSE NAME : COMPUTER APPLICATION IN ACCOUNTING /
NAMA KURSUS APLIKASI KOMPUTER DALAM PERAKAUNAN

YEAR / PROGRAMME : 1 DDWP
TAHUN / PROGRAM

DURATION : 2 HOURS 30 MINUTES
TEMPOH 2 JAM 30 MINIT

DATE : JUNE / JULY 2023
TARIKH JUN / JULAI 2023

INSTRUCTION./ ARAHAN :

1. Answer all questions in the answer booklet provided **EXCEPT** Question 3 in Part B. [Jawab semua soalan di dalam buku jawapan yang disediakan **KECUALI** Soalan 3 dalam Bahagian B.]
2. Answer Question 3 in Part B in the question booklet provided. [Jawab Soalan 3, Bahagian B dalam buku soalan yang diberikan.]
3. Attach question and answer booklet together during submission. [Kepilkan sekali buku soalan dan jawapan semasa penghantaran.]

(You are required to write your name and your lecturer's name on your answer script)
(Pelajar dikehendaki tuliskan nama dan nama pensyarah pada skrip jawapan)

NAME / NAMA PELAJAR	:
I.C NO. / NO. K/PENGENALAN	:
YEAR / PROGRAMME TAHUN / PROGRAM	:
COLLEGE'S NAME NAMA KOLEJ	:
LECTURER'S NAME NAMA PENSYARAH	:

This examination paper consists of **14** pages including the cover
Kertas soalan ini mengandungi **14** muka surat termasuk kulit hadapan



PUSAT PRGORAM KERJASAMA

**PETIKAN DARIPADA PERATURAN AKADEMIK
ARAHAN AM – PENYELEWENGAN AKADEMIK**

1. SALAH LAKU SEMASA PEPERIKSAAN

1.1. Pelajar tidak boleh melakukan mana-mana salah laku peperiksaan seperti berikut :-

- 1.1.1. memberi dan/atau menerima dan/atau memiliki sebarang maklumat dalam bentuk elektronik, bercetak atau apa jua bentuk lain yang tidak dibenarkan semasa berlangsungnya peperiksaan sama ada di dalam atau di luar Dewan/Bilik Peperiksaan melainkan dengan kebenaran Ketua Pengawas; atau
- 1.1.2. menggunakan maklumat yang diperoleh seperti di atas bagi tujuan menjawab soalan peperiksaan; atau
- 1.1.3. menipu atau cuba untuk menipu atau berkelakuan mengikut cara yang boleh ditafsirkan sebagai menipu semasa berlangsungnya peperiksaan; atau
- 1.1.4. lain-lain salah laku yang ditetapkan oleh Universiti (seperti membuat bising, mengganggu pelajar lain, mengganggu Pengawas menjalankan tugasnya).

2. HUKUMAN SALAH LAKU PEPERIKSAAN

2.1. Sekiranya pelajar didapati telah melakukan pelanggaran mana-mana peraturan peperiksaan ini, setelah diperakukan oleh Jawatankuasa Peperiksaan Fakulti dan disabitkan kesalahannya, Senat boleh mengambil tindakan dari mana-mana satu yang berikut :-

- 2.1.1. memberi markah SIFAR (0) bagi keseluruhan keputusan peperiksaan kursus yang berkenaan (termasuk kerja kursus); atau
- 2.1.2. memberi markah SIFAR (0) bagi semua kursus yang didaftarkan pada semester tersebut.
- 2.2. Jawatankuasa Akademik Fakulti boleh mencadangkan untuk diambil tindakan tatatertib mengikut peruntukan Akta Universiti dan Kolej Universiti, 1971, Kaedah-kaedah Universiti Teknologi Malaysia (Tatatertib Pelajar-pelajar), 1999 bergantung kepada tahap kesalahan yang dilakukan oleh pelajar.
- 2.3. Pelajar yang didapati melakukan kesalahan kali kedua akan diambil tindakan seperti di perkara dan dicadang untuk diambil tindakan tatatertib mengikut peruntukan Akta Universiti dan Kolej Universiti, 1971, Kaedah-kaedah Universiti Teknologi Malaysia (Tatatertib Pelajar-pelajar), 1999.

Answer ALL questions. (Jawab SEMUA soalan)

(100 M)

Part A (Bahagian A)

(50 M)

Q1. Based on database below, identify: (Berdasarkan pangkalan data di bawah, kenalpasti:)

- a. name of the table (nama 'table').
- b. number of fields and its names (bilangan medan dan namanya).
- c. number of records (bilangan rekod).

ID	NAME	CLASS	MARK	GENDER
1	John Dec	Four	75	female
2	Max Ruin	Three	85	male
3	Arnold	Three	55	male
4	Krish Star	Four	60	female
5	John Mike	Four	60	female
6	Alex John	Four	55	male
7	My John Rob	Five	78	male
8	Asruid	Five	85	male
9	Tes Qry	Six	78	male
10	Big John	Four	55	female

(10 m)

Q2. For each of the labelled cells below, identify its formulas (use absolute reference whenever possible) and answers.

(Bagi setiap sel yang dilabel, kenalpasti formula (guna rujukan 'absolute' di mana yang boleh) dan jawapannya.)

	B	C	D	E	F	G	H	I
Asset		Machine	Year	1	2	3	4	5
Purchase date		01/01/2023	Starting value	21,500.00	18,600.00	15,700.00	12,800.00	a
Cost		\$21,500.00	Depreciation	2900	2900	2900	2900	b
Salvage value		\$ 7,000.00	Accumulated depreciation	2900	5800	8700	11600	c
Useful life (in years)		5	Ending value	18,600.00	15,700.00	12,800.00	9,900.00	d

Labelled cells (Label sel)	Formula	Answer (Jawapan)
a		
b		
c		
d		

(10 m)

Q3. For each of the labelled cells below, identify its formulas and answers.
(Bagi setiap sel yang dilabel, kenalpasti formula dan jawapannya.)

	A	B	C	D	E	F
1						
2	Resources	Freshman	Sophomore	Junior	Senior	Total
3	529 Plans	2700.00	2889.00	3091.23	3307.62	b
4	Financial Aid	5250.00	5617.50	6010.73	6431.48	23309.71
5	Job	3100.00	3317.00	3549.19	3797.63	13763.82
6	Parents	3700.00	3959.00	4236.13	4532.66	16427.79
7	Savings	4250.00	4547.50	4865.83	5206.43	18869.76
8	Other	1100.00	1177.00	1259.39	1347.55	4883.94
9	Total	a	21507	23012.5	24623.4	c
10						
11	Expenses	Freshman	Sophomore	Junior	Senior	Total
12	Activities Fee	500.00	535.00	572.45	612.52	d
13	Books	650.00	695.50	744.19	796.28	2885.97
14	Clothes	750.00	802.50	858.68	918.78	3329.96
15	Entertainment	1650.00	1765.50	1889.09	2021.32	7325.91
16	Room & Board	7200.00	7704.00	8243.28	8820.31	31967.59
17	Tuition	8250.00	8827.50	9445.43	10106.60	36629.53
18	Miscellaneous	1100.00	1177.00	1259.39	1347.55	4883.94
19	Total	20100	21507	23012.5	24623.4	e

For your answer, please using the following format. (Bagi menjawab soalan anda, sila gunakan format berikut.)

Labelled cells (Label sel)	Formula	Answer (Jawapan)
a		
b		
c		
d		
e		

(10 m)

Q4. For each of the labelled cells below, identify its formulas (use absolute reference whenever possible) and answers.
(Bagi setiap sel yang dilabel, kenalpasti formula (guna rujukan 'absolute' di mana yang boleh) dan jawapannya.)

	A	B	C	D	E	F
1	<i>What-If Assumptions</i>					
2	Bonus	200,000.00				
3	Commission	5.75%				
4	Margin	57.5%				
5	Marketing	15%				
6	Research and Development	7.5%				
7	Sales Revenue for Bonus	3,500,000.00				
8	Support, General, and Administrative	18.75%				
9						
10		July	August	September	Total	
11	Revenue	RM3,113,612.16	RM7,962,235.53	RM5,112,268.58	RM16,188,116.27	
12	Cost of Goods Sold	1,323,285.17	3,383,950.10	2,172,714.15	6,879,949.41	
13	Gross Margin	RM1,790,326.99	RM4,578,285.43	RM2,939,554.43	RM9,308,166.86	
14						
15	Expenses					
16	Bonus	a1	a2	a3	g1	
17	Commission	b1	b2	b3	g2	
18	Marketing	c1	c2	c3	g3	
19	Research and Development	d1	d2	d3	g4	
20	Support, General, and Administrative	e1	e2	e3	g5	
21	Total Expenses	f1	f2	f3	h	
22						

For your answer, please use the following format. (Bagi menjawab soalan anda, sila gunakan format berikut.)

Labelled cells (Label sel)	Formula	Answer (Jawapan)
a1		
a2		
a3		

(20 m)

Part B (Bahagian B)

(50 M)

Q1. Compute the ratios below by showing its formula in Excel (in column 3) and its answer (in column 4) (Kira nisbah-nisbah di bawah dengan menunjukkan formula dalam Excel (di kolom 3) dan jawapannya (di kolom 4)).

	A	B	C
1	M. Salehudin		
2	Income Statement for the year ended	31/12/2022	
3			
4	INCOME		
5	Internet service income	65000	
6	Printing service income	54000	
7	Total Income		119000
8			
9	EXPENSES		
10	Salaries and wages	-20000	
11	Internet and communication	-4000	
12	Water and power	-5000	
13	Rental	-5000	
14	Computer supplies expense	-5000	
15	Depreciation expense	-1667	
16	Insurance expense	-1000	
17	Interest expense	-844	
18	Taxes and licenses	-25000	
19	Income tax expense	-75	
20	Total expenses		-67586
21			
22	Net Profit		51414
23			
24			
25			
26			
		Trial Balance	Income Statement

Ready

	A	B	C	D
1	M. Salehudin			
2	Balance Sheet as at	31/12/2022		
3	NON CURRENT ASSETS			
4	Computer equipment	100000		
5	Accumulated depreciator	-1667		
6				98333
7	CURRENT ASSETS			
8	Cash	212000		
9	Accounts receivable	60000		
10	Prepaid rent	15000		
11	Prepaid insurance	11000		
12	Computer supplies	45000		
13				343000
14	CURRENT LIABILITIES			
15	Accrued expense	14844		
16	Accounts payable	0		
17	Income tax payable	75		
18				14919
19	Working Capital			328081
20				426414
21	FINANCED BY:			
22	OWNER'S EQUITY			
23	M. Salehudin, Capital		300000	
24	Net Profit		51414	
25	M. Salehudin, Drawing		-25000	
26				326414
27	LONG TERM LIABILITIES			
28	Loans payable			100000
29				426414
		Trial Balance	Income Statement	

Ratio	Formula	Formula in Excel	Answer(Jawapan)
Current ratio (Nisbah semasa)	Current assets / Current liabilities (Aset semasa / Liabiliti semasa)		
Debt ratio (Nisbah hutang)	Total liabilities / Total assets (Jumlah liabiliti / Jumlah aset)		
Asset turnover ratio (Nisbah pusing ganti aset)	Net sales / Average total assets (Jualan bersih / Purata jumlah aset)		
Operating margin ratio (Nisbah margin keuntungan)	Operating income / Net sales (Pendapatan operasi / Jualan bersih)		

Q3. You are given an empty worksheet below. By using the provided answer sheets, fill in the formulas and answers for all sections in the worksheet. (Anda diberi sebuah helaian kerja kosong seperti di bawah. Dengan menggunakan helaian jawapan yang disediakan, isikan formula dan jawapan bagi setiap bahagian dalam helaian kerja.)

	A	B	C	D	E	F	G	Adjustment		Adjusted Trial Balance		Income Statement		Balance Sheet		
								debit RM	credit RM	Debit RM	Credit RM	Debit RM	Credit RM	Debit RM	Credit RM	
1																
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36																

	Debit		Credit		Adjustment	
	RM		RM		debit	credit
Cash	2200					
Opening Inventory	11500					
Store supplies	4800					
Prepaid insurance	2300					
Store equipment	41900					
Accumulated depreciation - Store equipment			15000			
Accounts payable			9000			
Common stock			5000			
Retained earnings			27000			
Dividends	2000					
Sales			104000			
Sales discounts	1000					
Sales returns and allowances	2000					
Cost of goods sold	37400					
Depreciation expense - Store equipment	-					
Salaries expense	31000					
Insurance expense	-					
Rent expense	14000					
Advertising expense	9900					
Supplies expense						
Total	160000		160000			
Ending inventory						
Net profit						

	Adjusted Trial Balance			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Opening Inventory				
Store supplies				
Prepaid insurance				
Store equipment				
Accumulated depreciation - Store equipment				
Accounts payable				
Common stock				
Retained earnings				
Dividends				
Sales				
Sales discounts				
Sales returns and allowances				
Cost of goods sold				
Depreciation expense - Store equipment				
Salaries expense				
Insurance expense				
Rent expense				
Advertising expense				
Supplies expense				
Total				
Ending inventory				
Net profit				

	Income Statement			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Opening Inventory				
Store supplies				
Prepaid insurance				
Store equipment				
Accumulated depreciation - Store equipment				
Accounts payable				
Common stock				
Retained earnings				
Dividends				
Sales				
Sales discounts				
Sales returns and allowances				
Cost of goods sold				
Depreciation expense - Store equipment				
Salaries expense				
Insurance expense				
Rent expense				
Advertising expense				
Supplies expense				
Total				
Ending inventory				
Net profit				

	Balance Sheet			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Opening Inventory				
Store supplies				
Prepaid insurance				
Store equipment				
Accumulated depreciation - Store equipment				
Accounts payable				
Common stock				
Retained earnings				
Dividends				
Sales				
Sales discounts				
Sales returns and allowances				
Cost of goods sold				
Depreciation expense - Store equipment				
Salaries expense				
Insurance expense				
Rent expense				
Advertising expense				
Supplies expense				
Total				
Ending inventory				
Net profit				

(20 m)

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