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**KOLEJ YAYASAN PELAJARAN JOHOR  
FINAL EXAMINATION**

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**COURSE NAME : PRINCIPLES OF ACCOUNTING**  
**COURSE CODE : DHR1043**  
**EXAMINATION : JANUARY 2024**  
**DURATION : 3 HOURS**

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**INSTRUCTION TO CANDIDATES**

1. This question paper consists of **THREE (3)** parts: PART A (20 Marks)  
*Bahagian A (20 Markah)*  
*Kertas soalan ini mengandungi TIGA (3) bahagian:* PART B (40 Marks)  
*Bahagian B (40 Markah)*  
PART C (40 Marks)  
*Bahagian C (40 Markah)*
  
2. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator.  
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3. Please check to make sure that this examination pack consists of:  
*Pastikan kertas soalan peperiksaan mengandungi:*
  - i. The Question Paper.  
*Kertas Soalan.*
  - ii. An Objective Answer Paper.  
*Kertas jawapan Objektif.*
  - iii. An Answering Booklet.  
*Buku Jawapan.*

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*This examination paper consists of **20** printed pages including front page*

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**PART A / BAHAGIAN A**

This part contains **TWENTY (20)** questions. Answer **all** question in Objective Answer Paper.  
*Bahagian ini mengandungi **DUA PULUH (20)** soalan. Jawab **semua** soalan pada Kertas Jawapan Objectif.*

1. Which of the following types of business organizations provides its owner with the advantage of a limited legal liability in cases of insolvency?
  - A. Sole-proprietorship only.
  - B. Partnership only.
  - C. Company only.
  - D. Sole-proprietorship and partnership only

*Antara jenis organisasi perniagaan berikut, yang manakah memberikan kelebihan kepada pemiliknya berkenaan liabiliti undang-undang terhad dalam kes insolvensi?*

- A. Milikan tunggal sahaja.
- B. Perkongsian sahaja.
- C. Syarikat sahaja.
- D. Milikan tunggal dan perkongsian sahaja.

2. Which of the following is **not** the purpose of accounting?
  - A. to provide financial information to the users.
  - B. to be used as a tool for performance evaluation.
  - C. to increase wealth of user.
  - D. to assist management in controlling the business.

*Manakah antara berikut **bukan** tujuan perakaunan?*

- A. Menyediakan maklumat kewangan kepada pengguna.
- B. Digunakan sebagai alat penilaian prestasi.
- C. Meningkatkan kekayaan pengguna.
- D. Membantu pengurusan dalam mengawal perniagaan.

3. The accounting process involves all of the following transaction **except**:
- A. Analyzing and interpreting financial reports
  - B. Identifying economic transactions that are relevant to the business.
  - C. Recording non-quantifiable economics events.
  - D. Communicating financial information to users by preparing financial reports.

*Proses perakaunan melibatkan semua transaksi berikut **kecuali**:*

- A. *Menganalisis dan mentafsir laporan kewangan.*
- B. *Mengenal pasti trasaksi ekonomi berkaitan dengan perniagaan.*
- C. *Merekod peristiwa ekonomi yang tidak boleh dikira.*
- D. *Menyampaikan maklumat kewangan kepada pengguna dengan menyediakan laporan kewangan.*

4. Which of the following information is **correct** about users of accounting information?
- A. The owner is considered as external users.
  - B. Management is considered as internal users.
  - C. Loan providers are considered as internal users.
  - D. Government is considered as internal users.

*Manakah antara berikut, maklumat yang **betul** tentang pengguna maklumat perakaunan?*

- A. *Pemilik dianggap sebagai pengguna luar.*
- B. *Pengurusan dianggap sebagai pengguna dalaman.*
- C. *Pembekal pinjaman dianggap sebagai pengguna dalaman.*
- D. *Kerajaan dianggap sebagai pengguna dalaman.*

5. Based on going concern concept, accountants \_\_\_\_\_.
- A. Assume that business will be profitable for the foreseeable future.
  - B. Assume that the company is planning to sell its assets as part of discontinuing business operation.
  - C. Are required to have dealing only with companies that are not currently in danger of bankruptcy.
  - D. Assume that the business will continue operating for the foreseeable future.

Berdasarkan konsep usaha berterusan, akauntan \_\_\_\_\_.

- A. mengandaikan bahawa perniagaan akan menguntungkan pada masa hadapan.
- B. mengandaikan bahawa syarikat itu merancang untuk menjual asetnya sebagai sebahagian daripada proses menghentikan operasi perniagaannya.
- C. diwajibkan untuk berurusan hanya dengan syarikat yang pada masa ini tidak berada dalam bahaya mufliis.
- D. mengandaikan bahawa perniagaan akan terus beroperasi pada masa hadapan.

6. All of the following are basic Accounting Concepts, **except**:

- A. Historical Cost Concept.
- B. Materiality Concept.
- C. Money Measurement Concept.
- D. Independent Concept.

Semua yang berikut adalah Konsep Perakaunan asas, **kecuali**:

- A. Konsep Kos Sejarah.
- B. Konsep Materialiti.
- C. Konsep Pengukuran Wang.
- D. Konsep Bebas.

7. The concept that states the activities of each company kept separate from the activities of its owner and all other companies is the

- A. Economic entity.
- B. Going concern.
- C. Money Measurement.
- D. Time period.

Konsep yang menyatakan aktiviti setiap syarikat dipisahkan daripada aktiviti pemiliknya dan semua syarikat lain ialah

- A. entiti ekonomi.
- B. Berterusan.
- C. wang sebagai ukuran.
- D. tempoh masa.

8. When Aminah started a business selling groceries with RM40,000 cash in the bank, the double entry would be \_\_\_\_\_.
- A. Dr. Bank, Cr. Capital
  - B. Dr. Capital, Cr. Bank
  - C. Dr. Bank, Cr. Drawing
  - D. Dr. Current Asset, Cr. Capital

*Apabila Aminah memulakan perniagaan menjual barangan runcit dengan wang tunai RM40,000 di bank, catatan bergu adalah \_\_\_\_\_.*

- A. Dt. Bank, Kt. Modal*
- B. Dt. Capital, Kt. Bank*
- C. Dt. Bank, Kt. Ambilan*
- D. Dt. Aset Semasa, Kt. Modal*

9. An accounting concept according to which all relatively important and relevant items are disclosed in the financial statements is
- A. Materiality concept.
  - B. Going concern.
  - C. Accrual concept.
  - D. Matching concept.

*Konsep perakaunan yang mendedahkan semua maklumat yang penting dan relevan dalam penyata kewangan ialah*

- A. Konsep materialiti.*
- B. Konsep berterusan.*
- C. Konsep akruan.*
- D. Konsep padanan.*

10. Which of the following is an example of money measurement concept?
- A. Dispute between management and labour union.
  - B. Loss of raw material RM500.
  - C. Sales promotion policy.
  - D. Advertisement for fresh appointment.

*Antara berikut, yang manakah merupakan contoh konsep ukuran wang?*

- A.** *Pertikaian antara pengurusan dan kesatuan pekerja.*
- B.** *Kerugian bahan mentah RM500.*
- C.** *Dasar promosi jualan.*
- D.** *Iklan untuk pelantikan baru.*

11. Which of the following items is classified as current liability?

- A.** bank overdraft.
- B.** fixed deposit.
- C.** motor vehicles.
- D.** loan to an employee.

*Manakah antara berikut merupakan liabiliti semasa?*

- A.** *overdraf bank.*
- B.** *simpanan tetap.*
- C.** *kenderaan bermotor.*
- D.** *pinjaman kepada pekerja.*

12. Choose the **correct** accounting equation from the following alternatives:

- A.**  $\text{Asset} - \text{Expense} = \text{Liability} + \text{Capital} + \text{Revenue}.$
- B.**  $\text{Asset} + \text{Expense} = \text{Liability} + \text{Capital} + \text{Revenue}.$
- C.**  $\text{Asset} + \text{Revenue} = \text{Liability} + \text{Capital} + \text{Expense}.$
- D.**  $\text{Asset} + \text{Expense} = \text{Liability} - \text{Capital} + \text{Revenue}.$

*Pilih persamaan perakaunan yang **betul** daripada alternatif berikut:*

- A.** *Aset - Perbelanjaan = Liabiliti + Modal + Hasil.*
- B.** *Aset + Perbelanjaan = Liabiliti + Modal + Hasil.*
- C.** *Aset + Hasil = Liabiliti + Modal + Perbelanjaan.*
- D.** *Aset + Perbelanjaan = Liabiliti - Modal + Hasil.*

13. Identify the correct statement regarding the double-entry rules.

- A. Expenses incurred should be recorded as a credit entry in the expenses account.
- B. Revenue earned should be recorded as a credit entry in the revenue account.
- C. Drawing of goods should be recorded as a credit entry in the drawing account.
- D. Issuance of cheque should be recorded as a debit entry in the bank account.

*Kenal pasti pernyataan yang betul mengenai peraturan catatan bergu.*

- A. *Perbelanjaan yang berlaku hendaklah direkodkan sebagai catatan kredit dalam akaun perbelanjaan.*
- B. *Hasil yang diperoleh hendaklah direkodkan sebagai catatan kredit dalam akaun hasil.*
- C. *Ambilan barang niaga hendaklah direkodkan sebagai catatan kredit dalam akaun ambilan.*
- D. *Pengeluaran cek hendaklah direkodkan sebagai catatan debit dalam akaun bank.*

14. Which of the following is **not true** about cash discount?

- A. Cash discount is received or given for credit purchases or credit sales only.
- B. Cash discount is usually valid for specific period only.
- C. Cash discount encourages customers to buy in bulk.
- D. Cash discount encourages customers to pay promptly.

*Manakah antara berikut **tidak benar** tentang diskaun tunai?*

- A. *Diskaun tunai diterima atau diberikan untuk pembelian kredit atau jualan kredit sahaja.*
- B. *Diskaun tunai biasanya sah untuk tempoh tertentu sahaja.*
- C. *Diskaun tunai menggalakkan pelanggan membeli secara pukal.*
- D. *Diskaun tunai menggalakkan pelanggan membayar dengan segera.*

15. In double entry system, a debit is used to record

- A. an increase in asset and revenue; a decrease in liability, expenses and capital.
- B. a decrease in asset and capital; a decrease in liability and revenue.
- C. a decrease in asset; an increase in capital, liability and revenue.
- D. an increase in asset, expenses and drawing; a decrease in capital, liability and revenue.



*Dalam sistem catatan bergu, debit digunakan untuk merekod*

- A. peningkatan dalam aset dan hasil; pengurangan liabiliti, belanja dan modal.*
- B. penurunan dalam aset dan modal; pengurangan liabiliti dan hasil.*
- C. penurunan dalam aset; peningkatan dalam modal, liabiliti dan hasil.*
- D. peningkatan dalam aset, belanja dan ambilan; pengurangan dalam modal, liabiliti dan hasil.*

16. Which of the following statement is **incorrect**?

- A. Accrued expenses are expenses incurred but not yet paid.
- B. Accrued revenues are revenues earned but not yet received.
- C. Prepaid expenses are expenses paid in advance.
- D. Prepaid revenues are payments received for services rendered in the previous accounting period.

*Manakah antara pernyataan berikut yang **tidak benar**?*

- A. Belanja terakru ialah perbelanjaan yang telah berlaku tetapi belum dibayar.*
- B. Hasil terakru ialah hasil yang diperolehi tetapi belum diterima.*
- C. Belanja prabayar ialah perbelanjaan yang dibayar terlebih dahulu.*
- D. Hasil prabayar ialah bayaran yang diterima untuk perkhidmatan yang diberikan dalam tempoh perakaunan sebelumnya.*

17. "Net Book value" of depreciable asset is the difference between

- A. cost and accumulated depreciation.
- B. depreciation and accumulated depreciation.
- C. cost and depreciation.
- D. cost and salvage value.

*"Nilai Buku Bersih" bagi aset boleh susut nilai ialah perbezaan antara*

- A. kos dan susut nilai terkumpul.*
- B. susut nilai dan susut nilai terkumpul.*
- C. kos dan susut nilai.*
- D. kos dan nilai sisa*

18. The statement that shows the difference between bank balance as per business book and the bank statement is due to valid reason or not is called as:

- A. Cash Flow Statement.
- B. Statement of Profit or Loss.
- C. Statement of Financial Position.
- D. Bank Reconciliation Statement.

*Penyata yang menunjukkan perbezaan antara baki bank seperti dalam buku perniagaan dan penyata bank atas sebab yang sah atau tidak dipanggil sebagai:*

- A. *Penyata Aliran Tunai.*
- B. *Penyata Untung Rugi.*
- C. *Penyata Kedudukan Kewangan.*
- D. *Penyata Penyesuaian Bank.*

19. Which of the following is the purpose of accounting ratio?

- A. To provide information regarding the cost of production.
- B. To provide detailed information about a business.
- C. To provide a better understanding of the performance of a business.
- D. To determine and estimate missing figures so that the financial statement can still be constructed.

*Manakah antara berikut merupakan tujuan nisbah perakaunan?*

- A. *Untuk memberikan maklumat mengenai kos pengeluaran.*
- B. *Untuk memberikan maklumat terperinci tentang perniagaan.*
- C. *Untuk memberikan pemahaman yang lebih baik tentang prestasi perniagaan.*
- D. *Untuk menentukan dan menganggarkan angka yang hilang supaya penyata kewangan masih boleh dibina.*

20. Based on the following ratios, liquidity ratio can be presented by \_\_\_\_\_ .

- A. Current ratio
- B. Net profit ratio
- C. Gross profit ratio
- D. Asset efficiency ratio

Berdasarkan nisbah berikut, nisbah kecairan boleh ditunjukkan oleh

- \_\_\_\_\_
- A. Nisbah semasa
  - B. Nisbah untung bersih
  - C. Nisbah untung kasar
  - D. Nisbah kecekapan aset

[ 20 MARKS / MARKAH ]

**PART B / BAHAGIAN B**

This part consist of **TWO (2)** questions. Answer **all** questions in the Answering Booklet.  
*Bahagian ini megandungi **DUA (2)** soalan. Jawab **semua** soalan dalam buku jawapan.*

**QUESTION 1/ SOALAN 1**

Damia and Aleeya are joint owners of Cantik Cosmetic business since the year 2020. At the beginning of the business, Damia contributed RM150,000 cash at bank while Aleeya contributed a building worth RM200,000 into the business. Any contribution and withdrawal by Damia and Aleeya are recorded as capital and drawings respectively. The business records all transactions in Ringgit Malaysia.

On 15 April 2022, Cantik Cosmetic sold cosmetic products to a customer worth RM1,000 and immediately recorded the transaction in the business books. However, the customer settled the full payment on 30 April 2022.

On 10 May 2022, the business bought a computer at a price of RM3,000. However, the business recorded the value of computer in the business book account according to market value on 31 May 2022 which is RM2,500.

An extract of the business's records as 31 December 2022 showed the following balances:

Items	Debit (RM)	Credit (RM)
Capital		350,000
Inventory	22,500	
Computer	2,500	
Shop Building	200,000	
Cash at bank	181,750	
Cash in hand	7,500	
Sales		172,480
Purchases	97,730	
Rental received		12,000
Salary	16,000	
Drawing	500	
Utility expenses	6,000	
	<b>534,480</b>	<b>534,480</b>

**Required:**

- a. Based on the above scenario, identify the type of business Cantik Cosmetic.  
(1 marks)
- b. State **FIVE (5)** characteristics of the business based on your answer in (a).  
(5 marks)
- c. Briefly explain **FOUR (4)** the accounting concept that has been applied and violated in the above scenario.  
(8 marks)
- d. Classify the assets, expenses, liabilities, revenues and owner's equity for the business.  
(6 marks)

*Damia dan Aleeya merupakan rakan kongsi kepada Perniagaan Kosmetik Cantik sejak tahun 2020. Pada permulaan perniagaan, Damia menyumbangkan RM150,000 tunai di bank manakala Aleeya menyumbangkan sebuah bangunan yang bernilai RM200,000. Semua sumbangan dan ambilan yang dibuat oleh Damia dan Aleeya akan direkodkan sebagai modal dan ambilan. Semua transaksi perniagaan direkodkan dalam Ringgit Malaysia.*

*Pada 15 April 2022, Kosmetik Cantik menjual produk kosmetik kepada pelanggan bernilai RM1,000 dan terus merekod transaksi tersebut dalam akaun perniagaannya. Pelanggan tersebut menyelesaikan bayaran penuh pada 30 April 2022.*

*Pada 10 Mei 2022, perniagaan membeli sebuah komputer pada harga RM3,000. Namun, perniagaan telah merekodkan nilai komputer tersebut mengikut harga pasaran pada 31 Mei 2022 iaitu RM2,500.*

Petikan rekod perniagaan pada 31 Disember 2022 menunjukkan baki berikut:

<i>Item</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Modal</i>		350,000
<i>Inventori</i>	22,500	
<i>Komputer</i>	2,500	
<i>Bangunan kedai</i>	200,000	
<i>Tunai dibank</i>	181,750	
<i>Tunai ditangan</i>	7,500	
<i>Jualan</i>		172,480
<i>Belian</i>	97,730	
<i>Sewa diterima</i>		12,000
<i>Gaji</i>	16,000	
<i>Ambilan</i>	500	
<i>Belanja utiliti</i>	6,000	
	<b>534,480</b>	<b>534,480</b>

**Dikehendaki:**

- a. Berdasarkan senario di atas, kenal pasti jenis perniagaan yang dijalankan oleh Kosmetik Cantik.  
(1 marks)
- b. Senaraikan **LIMA (5)** ciri perniagaan berdasarkan jawapan anda di (a)  
(5 marks)
- c. Terangkan secara ringkas **EMPAT (4)** konsep perakaunan yang telah dipatuhi dan tidak dipatuhi berdasarkan senario di atas.  
(8 marks)
- d. Klasifikasikan aset, belanja, liabiliti, hasil dan ekuiti pemilik untuk perniagaan Kosmetik Cantik.  
(6 marks)

**QUESTION 2/ SOALAN 2**

In March 2023, Puan Mawar, the owner of Mawar Indah Enterprise received the following statement from Sinar Bank.

<b>SINAR Bank Johor Bahru, Johor Bank Statement for the month of March 2023</b>				
Date	Particulars	Debit	Credit	Balance
		RM	RM	RM
1/3/2023	Beginning Balance			150,000
9/3/2023	Maubank Assurance - Standing instruction	3,450		146,550
9/3/2023	Service charges	10		146,540
13/3/2023	Cheque -151234	7,700		138,840
16/3/2023	Liana- Credit transfer		5,500	144,340
18/3/2023	Cheque deposit		13,700	158,040
19/3/2023	Cheque -151235	14,100		143,940
23/3/2023	Cheque -151236	78,000		65,940
25/3/2023	Cheque -151237	9,290		56,650
26/3/2023	Cheque deposit		33,000	89,650
27/3/2023	Cheque deposit		22,000	111,650
31/3/2023	Dividends received		20	111,670

The Cash Book (Bank Column) of Mawar Indah Enterprise showed the following records:

Cash Book (Bank Column)

Date	Particulars	RM	Date	Particulars	Cheque No.	RM
1/3/2023	Beginning Balance	150,000	10/3/2023	A/c Payable - Soffiyah Enterprise	151234	7,700
17/3/2023	Sales	13,700	16/3/2023	Purchases	151235	14,100
24/3/2023	Sales	33,000	18/3/2023	A/c Payable - Samoa Sdn Bhd	151236	78,000
25/3/2023	A/c Receivable - Hasnizam	22,000	24/3/2023	Purchases	151237	9,290
30/3/2023	A/c receivable - Hammar Sdn Bhd	6,000	26/3/2023	Repair and maintenance	151238	570
30/3/2023	A/c receivable - Ali Sdn Bhd	5,000	28/3/2023	Drawing	151239	200
			31/3/2023	Balance c/d		119,840
		<u>229,700</u>				<u>229,700</u>
1/4/2023	Balance b/d	119,840				

**Required:**

a. Prepare Adjusted Cash Book (bank column)

(10 marks)

b. Prepare a bank reconciliation statement as at 31 March 2023

(10 marks)



Pada Mac 2023, Puan Mawar, pemilik kepada Mawar Indah Enterprise telah menerima penyata bank daripada Sinar Bank seperti berikut.

<b>SINAR Bank Johor Bahru, Johor</b>				
<b>Penyata bank bagi bulan Mac 2023</b>				
<b>Tarikh</b>	<b>Butiran</b>	<b>Debit</b>	<b>Kredit</b>	<b>Baki</b>
		<b>RM</b>	<b>RM</b>	<b>RM</b>
1/3/2023	Baki awal			150,000
9/3/2023	Maubank Assurance – Arahan tetap	3,450		146,550
9/3/2023	Caj perkhidmatan	10		146,540
13/3/2023	Cek -151234	7,700		138,840
16/3/2023	Liana- pindahan kredit		5,500	144,340
18/3/2023	Deposit cek		13,700	158,040
19/3/2023	Cek -151235	14,100		143,940
23/3/2023	Cek -151236	78,000		65,940
25/3/2023	Cek -151237	9,290		56,650
26/3/2023	Deposit cek		33,000	89,650
27/3/2023	Deposit cek		22,000	111,650
31/3/2023	Dividen diterima		20	111,670

Buku Tunai (Lajur Bank) bagi Mawar Indah Enterprise adalah seperti berikut:

Tarikh	Butiran	RM	Tarikh	Butiran	No. Cek	RM
1/3/2023	Baki awal	150,000	10/3/2023	Pemuitang - Soffiyah Enterprise	151234	7,700
17/3/2023	Jualan	13,700	16/3/2023	Belian	151235	14,100
24/3/2023	Jualan	33,000	18/3/2023	Pemuitang - Samoa Sdn Bhd	151236	78,000
25/3/2023	Penghutang - Hasnizam	22,000	24/3/2023	Belian	151238	9,290
30/3/2023	Penghutang - Hammar Sdn Bhd	11,000	26/3/2023	Pembaikan dan penyelengg araan	151239	770
			31/3/2023	Baki h/b		119,840
		<u>229,700</u>				<u>229,700</u>
1/4/2023	Baki b/b	119,840				

**Dikehendaki:**

a. Sediakan Buku Tunai Terselaras (lajur bank)

(10 markah)

b. Sediakan Penyata Penyesuaian bank pada 31 Mac 2023

(10 markah)

**[ 40 MARKS / MARKAH ]**

**PART C / BAHAGIAN C**

This part consists of **ONE (1)** question. Answer **all** question in the Answering Booklet.

*Bahagian ini mempunyai **SATU (1)** soalan. Jawab **semua** soalan di dalam Buku Jawapan.*

**QUESTION 1/ SOALAN 1**

The following is the trial balance of Kim Teguh Enterprise as at 31 December 2022.

	<b>Debit (RM)</b>	<b>Credit (RM)</b>
Capital		220,000
Office equipment	100,000	
Accumulated depreciation – office equipment		10,000
Motor vehicle	120,000	
Accumulated depreciation – motor vehicle		20,000
Accounts receivable and accounts payable	35,000	20,000
Purchases and sales	200,000	350,000
Returns	10,000	14000
Carriage inwards	3,000	
Carriage outwards	14,000	
Utility expenses	27,000	
Salaries and allowances	86,000	
Bank loan - MSBB		80,000
Interest received		30,000
Insurance	14,000	
Drawings	25,000	
Discounts	2,000	7,000
Rental expenses	65,000	
Cash at the bank	50,000	
	<b>751,000</b>	<b>751,000</b>

Additional information:

1. Closing inventory as at 31 December 2022 was RM60,000.
2. Utility expenses of RM500 for the month of December 2022 was not yet paid.
3. Annual depreciation expenses were provided as follows:
  - i. Office equipment 10% on cost.
  - ii. Motor vehicle 20% on cost.

**Required:**

- a. Prepare adjustment journal entry. (6 markah)
- b. Prepare the Statement of Profit or Loss for the year ended 31 December 2022. (18 markah)
- c. Statement of Financial Position as at 31 December 2022. (16 Markah)

Berikut adalah imbangan duga bagi Kim Teguh Enterprise pada 31 Disember 2022.

	<b>Debit (RM)</b>	<b>Kredit (RM)</b>
<i>Modal</i>		220,000
<i>Alatan pejabat</i>	100,000	
<i>Susutnilai terkumpul – alatan pejabat</i>		10,000
<i>Kenderaan bermotor</i>	120,000	
<i>Susutnilai terkumpul – kenderaan bermotor</i>		20,000
<i>Penghutang dan pemiutang</i>	35,000	20,000
<i>Belian dan jualan</i>	200,000	350,000
<i>Pulangan</i>	10,000	14000
<i>Angkutan masuk</i>	3,000	
<i>Angkutan keluar</i>	6,000	
<i>Belanja utiliti</i>	27,000	

Gaji dan elaun	60000	
Pinjaman bank – MSBB		80,000
Faedah diterima		30,000
Insurans	14,000	
Ambilan	25,000	
Diskaun	2,000	7,000
Belanja sewa	65,000	
Tunai dibank	50,000	
	<b>751,000</b>	<b>751,000</b>

Maklumat tambahan:

1. Inventori akhir pada 31 Disember 2022 ialah RM60,000
2. Belanja utiliti of RM500 untuk bulan Disember 2022 masih belum dibayar.
3. Belanja susutnilai disediakan seperti berikut:
  - i. Alatan pejabat 10% atas kos.
  - ii. Kenderaan bermotor 20% atas kos

**Dikehendaki:**

- a. Sediakan catatan jurnal pelarasan  
(6 markah)
- b. Sediakan Penyata Untung Rugi bagi tahun berakhir 31 Disember 2022.  
(18 markah)
- c. Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2022.  
(16 Markah)

[ 40 MARKS / MARKAH]

END OF QUESTION PAPER

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