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**KOLEJ YAYASAN PELAJARAN JOHOR**  
**FINAL EXAMINATION**

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**COURSE NAME : PRINCIPLES OF ACCOUNTING**  
**COURSE CODE : DHM2093/DHM2103**  
**EXAMINATION : JANUARY 2024**  
**DURATION : 3 HOURS**

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**INSTRUCTION TO CANDIDATES /  
ARAHAN KEPADA CALON**

1. This examination paper consists of **THREE (3)** parts : PART A (10 Marks)  
PART B (40 Marks)  
PART C (50 Marks)

*Kertas soalan ini mengandungi TIGA (3) bahagian : BAHAGIAN A (10 Markah)  
BAHAGIAN B (40 Markah)  
BAHAGIAN C (50 Markah)*

2. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator. The formula was attached at the back question paper.  
*Calon tidak dibenarkan untuk membawa sebarang bahan/nota ke bilik peperiksaan tanpa arahan/kebenaran daripada pengawas. Rumus dilampirkan di belakang kertas soalan peperiksaan.*
3. Please check to make sure that this examination pack consists of: /  
*Pastikan kertas soalan peperiksaan ini mengandungi:*
- i. Question Paper / *Kertas Soalan.*
  - ii. An Objective Answer Paper/ *Kertas Jawapan Objektif.*
  - iii. Answering Booklet / *Buku Jawapan.*

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**DO NOT TURN THIS PAGE UNTIL YOU ARE TOLD TO DO SO**  
**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIBERITAHU**

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*This examination paper consists of **13** printed pages including front page*

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**PART A**

This part contains **TEN** (10) questions.

Answer ALL in Objective Answer Paper.

1. The liability arising from the purchase of goods or services on credit is called:

- A. Loan.
- B. Creditors.
- C. Accounts payable.
- D. Accounts receivable.

2. Double-entry system of accounting means:

- A. Entry on two dates.
- B. Entry in two sets of books.
- C. Entry for one aspect of the transaction.
- D. Entry for two aspects of the transaction.

3. Which of the following is a non-current asset?

- A. Account Receivable.
- B. Closing Inventories.
- C. Land and Building.
- D. Account Payable.

4. Mak Esah took RM200 from the business to buy her son's school uniform. What is the effect of this transaction?

- A. Increase drawing decrease assets by RM200.
- B. Increase asset and increase expenses by RM200.
- C. Increase expenses and decrease drawing by RM200.
- D. Increase expenses and decrease revenue by RM200.

5. Which of the following is **not** a type of business document?
- A. Cheque.
  - B. Sales invoice.
  - C. Purchase order.
  - D. Bank statement.
6. Balances of the accounts are transferred to:
- A. Trial Balance.
  - B. Income Statement.
  - C. Cash Flow Statement.
  - D. Financial Position Statement.
7. Which of the following is an asset account?
- A. Losses.
  - B. Creditors.
  - C. Expenses.
  - D. Land and Building.
8. Which of the following is an example of an income statement item?
- A. Long-term Debt.
  - B. Accounts Payable.
  - C. Cost of Goods Sold.
  - D. Property, Plant, and Equipment.
9. Unpresented cheques are also referred to as:
- A. Bounced cheques.
  - B. Uncredited cheques.
  - C. Uncollected cheques.
  - D. Outstanding cheques.

10. In the cash book, bank charges of ₹5,000 were not recorded. What is the correct cash book adjustment?

- A. It will be credited in the cash book.
- B. It will be debited in the cash book.
- C. No adjustment needed in the cash book.
- D. Charges will be added to the cash book balance.

[10 marks]

**PART B**

This part contains **THREE (3)** questions.

Answer ALL in answering Booklet.

**Question 1**

The following balances were extracted from the books of HB56 & HF7 Enterprise on 31 December 2023.

**HB56 & HF7 Enterprise**  
**Trial balance as at 31 December 2023**

Particulars	Debit (RM)	Credit (RM)
Account payable		4,500
Account receivable	2,520	
Bank	3,546	
Capital		17,580
Carriage inwards	103	
Discount received		635
Purchases	9,365	
Return inwards	140	
Sales		6,799
Salesman commission	340	
Van	13,500	

**Required**

- a. Identify one **(1)** revenue and **one (1)** expense from the records above.

**(2 marks)**

- b. Identify **one (1)** asset, liability, and the owner's equity with their respective amounts.

**(3 marks)**

**QUESTION 2**

HATS Enterprise started business on 1 October 2023. Below are the business transactions during the month of December 2023.

<b>Date</b>	<b>Transactions</b>
2	Owner brought in RM70,000 cash and equipment RM25,000 into the business.
5	Transferred cash RM65,000 into bank account.
7	Sold goods on credit RM7,500 to Meon
9	Purchased stock on credit from Melah Sdn Bhd.

**Required:**

- a. Identify the effects (increase or decrease) on asset, liabilities, equity, revenue and expenses for the above transactions.

Use the format given below to answer the above transactions.

**Example: Nov 1 Bought raw material by cash RM7,000**

<b>Date</b>	<b>Accounts</b>	<b>Elements</b>	<b>Increase or decrease</b>	<b>Debit or Credit</b>
Nov 1	Purchase	Expenses	↑	Debit
	Cash	Assets	↓	Credit

**(8 marks)**

**QUESTION 3**

The account balance of HKMF & Family on 1 February 2023 are as follows:

	RM	RM
	Debit	Credit
Vehicles	20,000	
Cash at bank	80,000	
Capital		100,000

During February 2023 the following transactions took place.

- 1 Get cash at bank from long term bank loan, RM10 000.
- 2 Bought delivery van, RM\$8000, paying by cheque.
- 3 Bought inventories, RM300, from Jamil on credit.
- 4 Sold goods to Maimon on credit, RM800.
- 5 Took goods costing \$300 for personal use.
- 6 Received an invoice from Valley Machines for purchasing equipment for RM990. This included \$865 for a new machine. The balance was for repairs to existing machine.
- 7 Issued credit note to Maimon due to damaged goods RM200.

Required:

- a. Prepare the journal and the ledger.
- b. Prepare the trial balance.

(27 marks)

[ 40 marks ]



**PART C**

This part contains **THREE (3)** questions.

Answer ALL in answering Booklet.

**QUESTION 1**

Mohd Faez is an entrepreneur that sells groceries in Kampung Permata. To make the business run smooth, he prepared a petty cash book separate from the normal cash book. The following are the transactions happened during the month of November 2023:

- Nov 1 - Petty cash balance RM50
- Nov 2 - Cashier gives RM250 as a float to petty Cashier
- Nov 2 - Stamps RM16
- Nov 5 - Taxi fare RM24
- Nov 8 - Cleaning expenses RM30
- Nov 14 - Envelopes RM18
- Nov 18 - Toilet pad lock RM30
- Nov 22 - Raw material purchases RM105
- Nov 23 - First aid kit RM36
- Nov 25 - Received cash for personal telephone calls RM15
- Nov 28 - Travel expenses RM10
- Nov 30 - Tea and coffee RM8

The expenses are analysed under the following headings: Postage, Traveling, General and Sundries.

Required:

a. Prepare a petty cash book.

(10 marks)

b. Prepare the ledger.

(5 marks)



## QUESTION 2

The following are the cash book and bank statement of Muthu Enterprise for the month of April 2023

**Muthu Enterprise Cash Book ( Bank Column only)**

Date	Particular	RM	Date	Particular	RM
April 1	Balance b/d	8,200	April 4	Cash	1,600
14	Zulkifli	1,440	10	Tang	500
23	Azizah	1,140	19	Siti	640
29	Adnan	340	28	Zubir	880
30	James	580	29	Chia	560
			29	Amin	200
			30	Balance c/d	7,320
		<b>11,700</b>			<b>11,700</b>
May 1	Balance b/d	7,320			

**Bank Mampu**

**Muthu Enterprise Bank Statement for the month of April**

Date	Details	Debit (RM)	Credit (RM)	Balance (RM)
April 1	Balance b/d			8,200
2	Amin-Cheque 00400	200		8,000
4	Cash	1,600		6,400
14	Zulkifli		1,440	7,840
16	Dividends		1,000	8,840
17	Tang-Cheque 00401	500		8,340
23	Azizah		1,140	9,480

25	Siti-Cheque 00402	640		8,840
28	Cheque book	150		8,690
29	Adnan		340	9,030
30	Service charges	60		8,970

Required:

- a. Update the cash book (bank column) for the month of April 2023.

(10 marks)

- b. Prepare a bank reconciliation statement as at 30 April 2023.

(5 marks)

**QUESTION 3**

The following is the Trial Balance extracted from the books of Anak Tunggal Enterprise as at 31 December 2023

<b>LIST OF ACCOUNTS</b>	<b>Debit (RM)</b>	<b>Credit (RM)</b>
Capital		292,350
Purchases and Sales	95,000	160,000
Sales return	3,800	
Purchase return		4,400
Motor van (cost)	75,000	
Building (cost)	160,000	
Rental received		6,000
Repairs and maintenance	2,000	
Carriage inwards	1,500	
Carriage outwards	1,000	
Water and electricity	10,800	
Salaries	45,000	
Cash at bank	37,850	
Accounts receivable and accounts payable	25,000	26,200
Inventory as at 1 January 2023	30,000	
Withdrawal	2,000	
	488,950	488,950

**Additional Information:**

1. Inventory as at 31 December 2023 is RM26,500

**Required:**

- a. Statement of Income Statement (Profit or Loss) for the year ended 31 December 2023

(10 marks)

- b. Statement of Financial Position (Balance Sheet) as at 31 December 2023

(10 marks)

[50 MARKS]

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END OF QUESTION PAPER

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