



**UTM**  
UNIVERSITI TEKNOLOGI MALAYSIA

School of  
Professional and  
Continuing  
Education  
(SPACE)

**FINAL EXAMINATION / PEPERIKSAAN AKHIR  
SEMESTER II – SESSION 2023 / 2024  
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 : MAY / JUNE 2024  
TARIKH MEI / JUN 2024

INSTRUCTION./ ARAHAN :

**Answer ALL** questions in the space provided in the question booklet.  
[Jawab **SEMUA** soalan dalam ruangan yang disediakan dalam buku soalan.]

(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 **18** pages including the cover  
Kertas soalan ini mengandungi **18** 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)

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



ID	First Name	Last Name	Street
1	Tracey	Beckham	7 East Walk
2	Lucinda	George	789 Brewer
3	Jerrold	Smith	211 St. Geor
4	Brett	Newkirk	47 Hillsboro
5	Chloe	Jones	23 Solo Ln.
6	Quinton	Boyd	4 Cypress Ct
7	Alex	Hinton	1011 Hodge
8	Nisha	Hall	123 Hunting
9	Hillary	Clayton	2516 Newm

a. Name of the tables (Nama-nama 'table').

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b. Number of fields and its names for 'Customer' table (Bilangan medan dan namanya bagi table 'Customer').

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c. Number of records for 'Customer' table (Bilangan rekod bagi table 'Customer').

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(10 m)

Q2. Based on fixed asset below, identify: *(Berdasarkan aset tetap di bawah, kenalpasti:)*

	A	B	C	D
1	<b>Asset Information</b>			
2	Machine			
3	Cost in RM	100000		
4	Useful life (years)	5		
5	Useful life (units)	10000		
6	Salvage	20000		
7	Depreciation	a		
8				
9	<b>Straight Line Method</b>			
10	Year	Depreciation	Accumulated Depreciation	Book Value
11	0			d1
12	1	b1	c1	d2
13	2	b2	c2	d3
14	3	b3	c3	d4
15	4	b4	c4	d5
16	5	b5	c5	d6

Labelled cells ( <i>Label sel</i> )	Formula	Answer( <i>Jawapan</i> )
a		
b1		
b2		
b3		
b4		
b5		
c1		
c2		
c3		
c4		
c5		
d1		
d2		
d3		
d4		
d5		
d6		

(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	<b>Resources</b>	<b>Freshman</b>	<b>Sophomore</b>	<b>Junior</b>	<b>Senior</b>	<b>Total</b>
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	<b>Total</b>	<b>a</b>	<b>21507</b>	<b>23012.5</b>	<b>24623.4</b>	<b>c</b>
10						
11	<b>Expenses</b>	<b>Freshman</b>	<b>Sophomore</b>	<b>Junior</b>	<b>Senior</b>	<b>Total</b>
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	<b>Total</b>	<b>20100</b>	<b>21507</b>	<b>23012.5</b>	<b>24623.4</b>	<b>e</b>

Labelled cells ( <i>Label sel</i> )	Formula	Answer ( <i>Jawapan</i> )
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
1	<i>What-If Assumptions</i>				
2	<b>Bonus</b>	<b>200,000.00</b>			
3	<b>Commission</b>	<b>5.75%</b>			
4	<b>Margin</b>	<b>57.5%</b>			
5	<b>Marketing</b>	<b>15%</b>			
6	<b>Research and Development</b>	<b>7.5%</b>			
7	<b>Sales Revenue for Bonus</b>	<b>3,500,000.00</b>			
8	<b>Support,General, and Administrative</b>	<b>18.75%</b>			
9					
10		<i>JULY</i>	<i>August</i>	<i>September</i>	<i>Total</i>
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	<b>Bonus</b>	a1	a2	a3	g1
17	<b>Commission</b>	b1	b2	b3	g2
18	<b>Marketing</b>	c1	c2	c3	g3
19	<b>Research and Development</b>	d1	d2	d3	g4
20	<b>Support,General, and Administrative</b>	e1	e2	e3	g5
21	<b>Total Expenses</b>	<b>f1</b>	<b>f2</b>	<b>f3</b>	<b>h</b>

Labelled cells ( <i>Label sel</i> )	Formula	Answer( <i>Jawapan</i> )
a		
a2		
a3		
b1		
b2		
b3		
c1		
c2		
c3		
d1		
d2		
d3		
e1		
e2		
e3		
f1		
f2		
f3		
g1		
g2		
g3		
g4		
g5		
h		

(20 m)

Q5. 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 jawabannya (di kolom 4)*).

	A	B	C	D	E
1	<b>OCEAN LIFE BOAT SUPPLY</b>				
2	Income Statement For The Year Ended				
3	December 31, 2023				
4	Sales Revenue		315800		
5	Sales Discount		0		
6	Ssales Return		0		
7	<b>Net Sales</b>			<u>315800</u>	
8					
9	<b>Cost Of Goods Sold</b>				
10	Merchandise Inventory (beginning)		44500		
11	Purchase	274500			
12	Purchase Discounts	9000			
13	Purchase Returns and Allowances	<u>94600</u>			
14	<b>Net Purchase</b>		<u>170900</u>		
15	<b>Cost Of Goods Available for Sales</b>		215400		
16	Closing Stock		<u>50000</u>		
17	<b>Cost Of Goods Sold</b>			<u>165400</u>	
18	<b>Gross Profit</b>			150400	
19	Other Income				
20	Interest Revenue			<u>3400</u>	
21	<b>Total Income</b>			<u>153800</u>	
22	Expense				
23	Dividends		60600		
24	Selling Expense		38600		
25	Administrative Expense		<u>21900</u>		
26	<b>Total Expense</b>			<u>121100</u>	
27	<b>Net Profit/Loss</b>			<u><u>32700</u></u>	



	A	B	C	D	E
1	<b>OCEAN LIFE BOAT SUPPLY</b>				
2	Statement of Financial Position				
3	as at December 31, 2023				
4	Non Current Asset				
5	Equipment		59300		
6	Accumulated Depreciation - Equipment		<u>19800</u>		
7	Net Book				39500
8					
9	Current Asset				
10	Closing Stock	50000			
11	Accounts Receivable	15100			
12	Office Supplies	8300			
13	Cash	<u>4200</u>			
14	Total Current Asset			77600	
15					
16	Current Liabilities				
17	Accounts Payable	12600			
18	Salaries Payable	<u>1600</u>			
19	Total Current Liabilities			<u>14200</u>	
20	Working Capital				<u>63400</u>
21					<u>102900</u>
22	FINANCED BY:				
23	Long Term Liabilities				
24	Notes Payable, long - term				11100
25					
26	Equities				
27	Common Stock		25000		
28	Retained Earnings		34100		
29	Net Profit/Loss		<u>32700</u>		
30	Total Equities				<u>91800</u>
31					<u>102900</u>
32					

Ratio ( <i>Nisbah</i> )	Formula ( <i>Formula</i> )	Formula in Excel ( <i>Formula dalam Excel</i> )	Answer ( <i>Jawapan</i> )
Current ratio ( <i>Nisbah semasa</i> )	Current assets / Current liabilities ( <i>Aset semasa / Liabiliti semasa</i> )		
Debt ratio ( <i>Nisbah hutang</i> )	Total liabilities / Total assets ( <i>Jumlah liabiliti / Jumlah aset</i> )		
Asset turnover ratio ( <i>Nisbah pusing ganti aset</i> )	Net sales / Average total assets ( <i>Jualan bersih / Purata jumlah aset</i> )		
Operating margin ratio ( <i>Nisbah margin keuntungan</i> )	Net profit / Net sales ( <i>Untung bersih / Jualan bersih</i> )		
Return on assets ratio ( <i>Nisbah pulangan atas aset</i> )	Net profit / Total assets ( <i>Untung bersih / Jumlah aset</i> )		

(10 m)





Guideline (Panduan)

Type (Jenis)	Properties (Ciri-ciri)
<p>Data Type</p> <p>AutoNumber ▼</p> <p>Text</p> <p>Memo</p> <p>Number</p> <p>Date/Time</p> <p>Currency</p> <p><b>AutoNumber</b></p> <p>Yes/No</p> <p>OLE Object</p> <p>Hyperlink</p> <p>Attachment</p> <p>Calculated</p> <p>Lookup Wizard...</p>	<p>General Lookup</p> <p>Field Size</p> <p>New Values</p> <p>Format</p> <p>Caption</p> <p>Indexed</p> <p>Smart Tags</p> <p>Text Align</p> <p>!p.</p>

(20 m)

- Q7. 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
4		Balance		Adjustment	
5		Debit	Credit	Debit	Credit
6	Account Title	RM	RM	RM	RM
7	Cash	4200			
8	Accounts Receivable	15100			
9	Opening inventory	44500			
10	Office Supplies	8300			
11	Equipment	59300			
12	Accumulated Depreciation - Equipment		19800		
13	Accounts Payable		12600		
14	Salaries Payable		1600		
15	Notes Payable, long - term		11100		
16	Common Stock		25000		
17	Retained Earnings		34100		
18	Prepaid Insurance	60600			
19	Sales Revenue		315800		
20	Interest Revenue		3400		
21	Purchase	274500			
22	Purchase Returns and Allowances		94600		
23	Purchase Discounts		9000		
24	Selling Expense	38600			
25	Administrative Expense	21900			
26	Store Supplies Expense				
27	Insurance Expense				
28	Depreciation Expense				
29					
30	Total	527000	527000		
31	Closing Stock				

Account Title	Adjusted Trial Balance			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Accounts Receivable				
Opening inventory				
Office Supplies				
Equipment				
Accumulated Depreciation - Equipment				
Accounts Payable				
Salaries Payable				
Notes Payable, long - term				
Common Stock				
Retained Earnings				
Prepaid Insurance				
Sales Revenue				
Interest Revenue				
Purchase				
Purchase Returns and Allowances				
Purchase Discounts				
Selling Expense				
Administrative Expense				
Store Supplies Expense				
Insurance Expense				
Depreciation Expense				
<b>Total</b>				



Account Title	Income Statement			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Accounts Receivable				
Opening inventory				
Office Supplies				
Equipment				
Accumulated Depreciation - Equipment				
Accounts Payable				
Salaries Payable				
Notes Payable, long - term				
Common Stock				
Retained Earnings				
Prepaid Insurance				
Sales Revenue				
Interest Revenue				
Purchase				
Purchase Returns and Allowances				
Purchase Discounts				
Selling Expense				
Administrative Expense				
Store Supplies Expense				
Insurance Expense				
Depreciation Expense				
Total				
Closing Stock				

Account Title	Balance Sheet			
	Debit		Credit	
	Formula	Answer	Formula	Answer
Cash				
Accounts Receivable				
Opening inventory				
Office Supplies				
Equipment				
Accumulated Depreciation - Equipment				
Accounts Payable				
Salaries Payable				
Notes Payable, long - term				
Common Stock				
Retained Earnings				
Prepaid Insurance				
Sales Revenue				
Interest Revenue				
Purchase				
Purchase Returns and Allowances				
Purchase Discounts				
Selling Expense				
Administrative Expense				
Store Supplies Expense				
Insurance Expense				
Depreciation Expense				
Total				
Closing Stock				

(20 m)

- END OF QUESTIONS / SOALAN TAMAT -