



**UTM**  
UNIVERSITI TEKNOLOGI MALAYSIA

Sekolah Pendidikan  
Profesional dan  
Pendidikan  
Berterusan  
(SPACE)

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**FINAL EXAMINATION / PEPERIKSAAN AKHIR  
SEMESTER I – SESSION 2021 / 2022  
PROGRAM KERJASAMA**

COURSE CODE : DDWP1013  
KOD KURSUS

COURSE NAME : BUSINESS ACCOUNTING  
NAMA KURSUS PERAKAUNAN PERNIAGAAN

YEAR / PROGRAMME : 1 DDWG  
TAHUN / PROGRAM

DURATION : 3 HOURS (INCLUDING SUBMISSION HOUR)  
TEMPOH 3 JAM (TERMASUK MASA PENGHANTARAN)

DATE : DECEMBER 2021 / JANUARY 2022  
TARIKH DISEMBER 2021 / JANUARI 2022

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**INSTRUCTION / ARAHAN:**

1. Answer **ALL** questions and write your answers on the answer sheet.  
*Jawab **SEMUA** soalan dan tulis jawapan anda pada kertas jawapan.*
2. Write your name, matric no., identity card no., course code, course name, section no. and lecturer's name on the first page (in the upper left corner) and every page thereafter on the answer sheet.  
*Tulis nama anda, no. matrik, no. kad pengenalan, kod kursus, nama kursus, no. seksyen dan nama pensyarah pada muka surat pertama (penjuru kiri atas) kertas jawapan dan pada setiap muka surat jawapan.*
3. Each answer sheet must have a page number written at the bottom right corner.  
*Setiap helai kertas jawapan mesti ditulis nombor muka surat pada bahagian bawah penjuru kanan.*
4. Answers should be handwritten, neat and clear.  
*Jawapan hendaklah ditulis tangan, kemas dan jelas menggunakan huruf cerai.*

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**WARNING / AMARAN**

Students caught copying / cheating during the examination will be liable for disciplinary actions and the faculty may recommend the student to be expelled from sitting for exam.

*Pelajar yang ditangkap meniru / menipu semasa peperiksaan akan dikenakan tindakan disiplin dan pihak fakulti boleh mengesyorkan pelajar diusir dari menduduki peperiksaan.*

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This examination paper consists of **9** pages including the cover.  
*Kertas soalan ini mengandungi **9** muka surat termasuk kulit hadapan.*

**ONLINE EXAMINATION RULES AND REGULATIONS**  
**PERATURAN PEPERIKSAAN SECARA DALAM**  
**TALIAN**

1. Student must carefully listen and follow instructions provided by invigilator.  
*Pelajar mesti mendengar dan mengikuti arahan yang diberikan oleh pengawas peperiksaan dengan teliti.*
2. Student is allowed to start examination only after confirmation of invigilator if all needed conditions are implemented.  
*Pelajar dibenarkan memulakan peperiksaan hanya setelah pengesahan pengawas peperiksaan sekiranya semua syarat yang diperlukan telah dilaksanakan.*
3. During all examination session student has to ensure, that he is alone in the room.  
*Semasa semua sesi peperiksaan pelajar harus memastikan bahawa dia bersendirian di dalam bilik.*
4. During all examination session student is not allowed to use any other devices, applications except other sites permitted by course lecturer.  
*Sepanjang sesi peperiksaan pelajar tidak dibenarkan menggunakan peranti dan aplikasi lain kecuali yang dibenarkan oleh pensyarah kursus.*
5. After completing the exam student must inform invigilator via the set communication platform (eg. WhatsApp etc.) about completion of exam and after invigilator's confirmation leave examination session.  
*Selepas peperiksaan selesai, pelajar mesti memaklumkan kepada pengawas peperiksaan melalui platform komunikasi yang ditetapkan (contoh: Whatsapp dan lain-lain) mengenai peperiksaan yang telah selesai dan meninggalkan sesi peperiksaan selepas mendapat pengesahan daripada pengawas peperiksaan.*
6. Any technical issues in submitting answers online have to be informed to respective lecturer within the given 30 minutes. Request for re-examination or appeal will not be entertain if complains are not made by students to their lecturers within the given 30 minutes.  
*Sebarang masalah teknikal dalam menghantar jawapan secara dalam talian perlu dimaklumkan kepada pensyarah masing-masing dalam masa 30 minit yang diberikan. Permintaan untuk pemeriksaan semula atau rayuan tidak akan dilayan sekiranya aduan tidak dibuat oleh pelajar kepada pensyarah mereka dalam masa 30 minit yang diberikan.*
7. During online examination, the integrity and honesty of the student is also tested. At any circumstances student is not allowed to cheat during examination session. If any kind of cheating behaviour is observed, UTM have a right to follow related terms and provisions stated in the respective Academic Regulations and apply needed measures.  
*Semasa peperiksaan dalam talian, integriti dan kejujuran pelajar juga diuji. Walau apa pun keadaan pelajar tidak dibenarkan menipu semasa sesi peperiksaan. Sekiranya terdapat sebarang salah laku, UTM berhak untuk mengikuti terma yang dinyatakan dalam Peraturan Akademik.*

Answer ALL questions.

(TOTAL 100 marks)

Jawab SEMUA soalan.

[JUMLAH 100 markah]

Q1. State the **most suitable accounting concept** for each statement below.

[Nyatakan **konsep perakaunan yang paling sesuai** untuk pernyataan di bawah.]

Accounting concepts: [Konsep-konsep perakaunan:]

Accounting period, matching, separate entity, prudence, consistency, accruals, money measurement, going concern, double entry system, historical cost

[Tempoh perakaunan, pepadanan, entiti berasingan, berhati-hati, ketekalan, akruan, pengukuran wang, usaha berterusan, sistem catatan bergu, kos sejarah]

- i. A business buy a new company with the assumption that company can run for a future years.  
[Sebuah perniagaan membeli syarikat baru dengan andaian bahawa syarikat tersebut boleh menjalankan perniagaan untuk tahun-tahun akan datang.]
- ii. A system of recording transactions, based on recording increases and decreases in accounts so that debits equal credits.  
[Satu sistem merekod transaksi, berdasarkan catatan pertambahan dan pengurangan di dalam akaun supaya debit sama dengan kredit.]
- iii. A business should only record an accounting transaction if it can be expressed in terms of money.  
[Perniagaan hanya perlu merekodkan transaksi perakaunan jika boleh dinyatakan dalam bentuk wang.]
- iv. Financial statement for DocQ Sdn. Bhd. is prepared at 31 December every year.  
[Penyata kewangan bagi DocQ Sdn. Bhd. disediakan pada 31 Disember setiap tahun.]
- v. Zen Bhd. had chosen the straight line method to depreciate all the fixed assets since the last five years.  
[Zen Bhd. telah memilih kaedah garis lurus untuk mensusutnilaikan aset tetap sejak lima tahun yang lalu.]
- vi. The accountant should always exercise caution when dealing with uncertainty to ensure the financial statement is neutral.

*[Akauntan mestilah sentiasa berhati-hati apabila berhadapan dengan perkara-perkara yang tidak pasti untuk memastikan penyata kewangan adalah neutral.]*

- vii. Expenses should be recognized in the same accounting period as the related revenues.  
*[Perbelanjaan patut dikenalpasti dalam tempoh perakaunan yang sama seperti hasil yang berkaitan.]*
- viii. A business bought a piece of land ten years ago for RM10,000. Its market value has now increased to RM20,000. However, the land is recorded at RM10,000.  
*[Sebuah perniagaan membeli sebidang tanah bernilai RM10,000 sepuluh tahun yang lalu. Harga pasaran sekarang meningkat kepada RM20,000. Walaubagaimanapun, ia tetap direkodkan pada RM10,000.]*
- ix. Expenses are reported in the income statement in the month in which they are incurred.  
*[Di bawah asas perakaunan ini, belanja-belanja dilaporkan di dalam penyata pendapatan dalam bulan di mana belanja tersebut ditanggung.]*
- x. The owner of a business pays for a family holiday out of his business bank account.  
*[Pemilik perniagaan membayar percutian keluarga beliau dengan wang daripada akaun perniagaan.]*

**(Total [Jumlah] 10m)**

**Q2.** Aidajuma is preparing her company's financial statements for the year ended 31 December 2021 and providing you with the following information about the related accounts: *[Aidajuma sedang menyediakan penyata kewangan syarikatnya untuk tempoh tahun berakhir 31 Disember 2021 dan memberikan anda maklumat berikut berkenaan akaun-akaun yang berkaitan:]*

- i) The opening accrual balance for utility bills was RM100. The company paid RM4,500 in the year. The December's bill was still outstanding amounted to RM150. *[Baki awal akruan untuk bil-bil utiliti adalah RM100. Syarikat telah membayar RM4,500 dalam tahun tersebut. Bil Disember sebanyak RM150 masih tertunggak.]*
- ii) The inventory of stationeries on 1 January 2021 was RM250. An additional RM650 was purchased in the year. At the year-end there were 10 boxes of rollerball pens left costing RM20 each. *[Inventori alatulis pada 1 Januari 2021 adalah RM250. Belian tambahan sebanyak RM650 telah dibuat pada tahun tersebut. Pada akhir tahun, terdapat baki 10 kotak pen 'rollerball' berharga RM20 setiap satu.]*
- iii) The opening prepayment balance for rent received was RM500. During the year the company received another RM6,000, including RM500 rental for January 2022. *[Baki awal prabayar untuk sewa diterima adalah RM500. Pada tahun semasa syarikat telah menerima sebanyak RM6,000, termasuk RM500 sewa bulan Januari 2022.]*

**Required: [Dikehendaki:]**

- a. Prepare accounts for Utility Bills, Stationeries and Rent Received for the year ended 31 December 2021.

*[Sediakan akaun-akaun untuk Bil Utiliti, Alatulis dan Sewa Diterima untuk tempoh tahun berakhir 31 Disember 2021.]*

**(10m)**

- b. Prepare the Statement of Profit and Loss (extract) for the year ended 31 December 2021.

*[Sediakan Penyata Untung Rugi (petikan) bagi tahun berakhir 31 Disember 2021.]*

**(5m)**

**(Total [Jumlah] 15m)**

**Q3.** The following information has been extracted from JelitaZARA books for the month of August 2021:

[Maklumat berikut dipetik daripada buku catatan JelitaZARA untuk bulan Ogos 2021:]

JelitaZARA CASHBOOK						
Date	Description	Amount	Date	Description	Cheque No.	Amount
[Tarikh]	[Butiran]	[Jumlah]	[Tarikh]	[Butiran]	[No. Cek]	[Jumlah]
1-Aug	Balance b/d [baki b/b]	7,500	2-Aug	Faleeda	571	2,900
4-Aug	Qamdar	1,000	10-Aug	Nealopar	572	3,960
6-Aug	Jekel	600	17-Aug	Purchases [Belian]	573	1,500
12-Aug	Cash [Tunai]	4,250	25-Aug	NurSayang	574	2,300
22-Aug	Fesbuk	1,500	28-Aug	Telekom Berhad	575	250
31-Aug	Zafora	1,600	31-Aug	Balance c/d [Baki h/b]		5,540
		16,450				16,450

BANK SPACE COMMERCE					
BANK STATEMENT FOR THE MONTH OF AUGUST 2021					
[PENYATA BANK UNTUK BULAN OGOS 2021]					
JELITAZARA – KL					
Date	Particulars	Dr	Cr	Balance	
[Tarikh]	[Butiran]			[Baki]	
		RM	RM	RM	
Aug 1	Balance [Baki]			7,820	
2	200569	450		7,370	
2	Cheque Deposit [Deposit Cek]		780	8,150	
3	200571	2,900		5,250	
3	Cheque Book [Buku Cek]	20		5,230	
4	200570	650		4,580	
5	Cheque Deposit [Deposit Cek]		1,000	5,580	
5	Credit Transfer [Pindahan Kredit]		1,000	6,580	
7	Cheque Deposit [Deposit Cek]		600	7,180	
10	Standing Order [Arahan Bayaran]	550		6,630	
10	200572	3,690		2,940	
12	Cash [Tunai]		4,250	7,190	
12	Returned Cheque [Cek Dikembalikan]	600		6,590	
17	Cash Cheque [Cek Tunai] 200573	1,500		5,090	
23	Cheque Deposit [Deposit Cek]		1,050	6,140	
28	200575	250		5,890	
31	Bank Charge [Caj Bank]	10		5,880	

**Required: [Dikehendaki:]**

a. Prepare the adjusted cashbook.

[Sediakan buku tunai terlaras.]

(10m)

b. Prepare the bank reconciliation statement for JelitaZARA as at 31 August 2021.

[Sediakan penyata penyesuaian bank untuk JelitaZARA pada 31 Ogos 2021.]

(7m)

c. Give **TWO** reasons for cheque being returned by the bank.

[Berikan **DUA** alasan yang menyebabkan cek dipulangkan oleh bank.]

(3m)

(Total [Jumlah] 20m)

**Q4.** PEN Sdn Bhd sells USB products. Here is information about the product for March 2021. [PEN Sdn Bhd menjual produk-produk USB. Berikut adalah maklumat berkenaan produk tersebut untuk Mac 2021:]

Date [Tarikh]	Item	Unit	Price per unit [Harga se unit] (RM)
Aug 1	Balance [Baki]	40	40
10	Purchase [Belian]	100	45
15	Sales [Jualan]	100	
20	Purchase [Belian]	80	48
25	Sales [Jualan]	80	
27	Purchase [Belian]	60	50

Selling price is fixed at RM55 per unit.

[Harga jualan ditetapkan pada RM55 seunit.]

**Required: (Dikehendaki:)**

a. Prepare schedules to compute the ending inventory under the following inventory methods:

[Sediakan jadual untuk mengira inventori akhir dengan menggunakan kaedah-kaedah berikut:]

- i. First in First Out (FIFO) [Kaedah Masuk Dahulu Keluar Dahulu]
- ii. Average Cost (AVCO) [Kaedah Kos Purata]

(12m)

b. Prepare the Trading Account for the two methods in part (a) above. Which method will give highest profit? Give reason to support your answer.

[Sediakan Akaun Perniagaan bagi kedua-dua kaedah dalam bahagian (a) di atas. Berdasarkan kes di atas, kaedah manakah memberi keuntungan yang paling tinggi? Nyatakan sebab untuk menyokong pendapat anda.]

(8m)

(Total [Jumlah] 20m)

**Q5.** You have been given the Trial Balance of Bawal Shawl Enterprise as at 30 June 2021: *[Anda telah diberikan Imbangan Duga Perniagaan Bawal Shawl pada 30 Jun 2021:]*

	Dr (RM)	Cr (RM)
Capital <i>[Modal]</i>		167,000
Sales <i>[Jualan]</i>		519,740
Trade Payables <i>[Pemiutang Niaga]</i>		51,680
Returns - Inwards/ Outwards <i>[Pulangan - Masuk / Keluar]</i>	11,200	12,400
Allowance for doubtful debts <i>[Peruntukan hutang ragu]</i>		1,060
Discount Allowed & Received <i>[Diskaun Diberi &amp; Diterima]</i>	3,840	3,500
Purchases <i>[Belian]</i>	290,240	
Carriage Outwards <i>[Angkutan Keluar]</i>	9,060	
Drawings <i>[Ambilan]</i>	36,880	
Carriage Inwards <i>[Angkutan Masuk]</i>	23,660	
Rent, Rates and Insurance <i>[Sewa, Kadar dan Insurans]</i>	64,000	
Utility bills <i>[Bil utiliti]</i>	22,020	
Salaries and Wages <i>[Gaji dan Upah]</i>	79,460	
Bad Debts <i>[Hutang Lapuk]</i>	2,000	
Cash in hand <i>[Tunai di tangan]</i>	1,060	
Cash at Bank <i>[Tunai di Bank]</i>	8,960	
Opening Inventory <i>[Inventori Awal]</i>	31,300	
Trade Receivables <i>[Penghutang Niaga]</i>	51,000	
Furniture and Fittings <i>[Perabot dan Lengkapan]</i>	241,400	
Accumulated for depreciation - Furnitures and Fittings <i>[Susutnilai Terkumpul - Perabot dan Lengkapan]</i>		120,700
	<u>876,080</u>	<u>876,080</u>

**Additional information: *[Maklumat tambahan:]***

i. Inventories at 30 June 2021 are valued at RM35,500.

*[Inventori pada 30 Jun 2021 adalah RM35,500.]*

ii. Salaries and wages for June amounting to RM6,400 will be paid on 7 July 2021.

*[Gaji dan upah untuk Jun berjumlah RM6,400 akan dibayar pada 7 Julai 2021.]*

iii. The rent of the premises is RM48,000 per annum, payable half yearly in advance on 31 March and 30 September.



*[Sewa premis adalah RM48,000 setahun, dibayar terdahulu dua kali setahun, iaitu pada 31 Mac dan 30 September.]*

iv. Depreciation on the furniture and fittings using the straight line method at a rate of 10% per annum.

*[Susutnilai ke atas perabot danengkapan menggunakan kaedah garis lurus pada kadar 10% setahun.]*

v. It has been agreed that further bad debts RM1,000 are to be written off and the provision is to be adjusted to 2% of the revised trade receivables' figure.

*[Adalah dipersetujui bahawa tambahan hutang lapuk sebanyak RM1,000 perlu dihapuskan dan peruntukan perlu diselaraskan kepada 2% daripada angka semakan penghutang niaga.]*

**Required: [Dikehendaki:]**

a. Prepare an Income Statement for the year ended 30 June 2021.

*[Sediakan Penyata Pendapatan bagi tahun berakhir 30 Jun 2021.]*

**(15m)**

b. Prepare a Statement of Financial Position as at 30 June 2021.

*[Sediakan Penyata Kedudukan Kewangan pada 30 Jun 2021.]*

**(12m)**

c. Briefly explain the purpose of preparing the financial statements of Bawal Shawl Enterprise.

*[Terangkan secara ringkas tujuan penyediaan penyata kewangan untuk Perniagaan Bawal Shawl.]*

**(3m)**

**(Total [Jumlah] 30m)**

**- END OF QUESTIONS [SOALAN TAMAT] -**