



KOLEJ YAYASAN PELAJARAN JOHOR
FINAL EXAMINATION

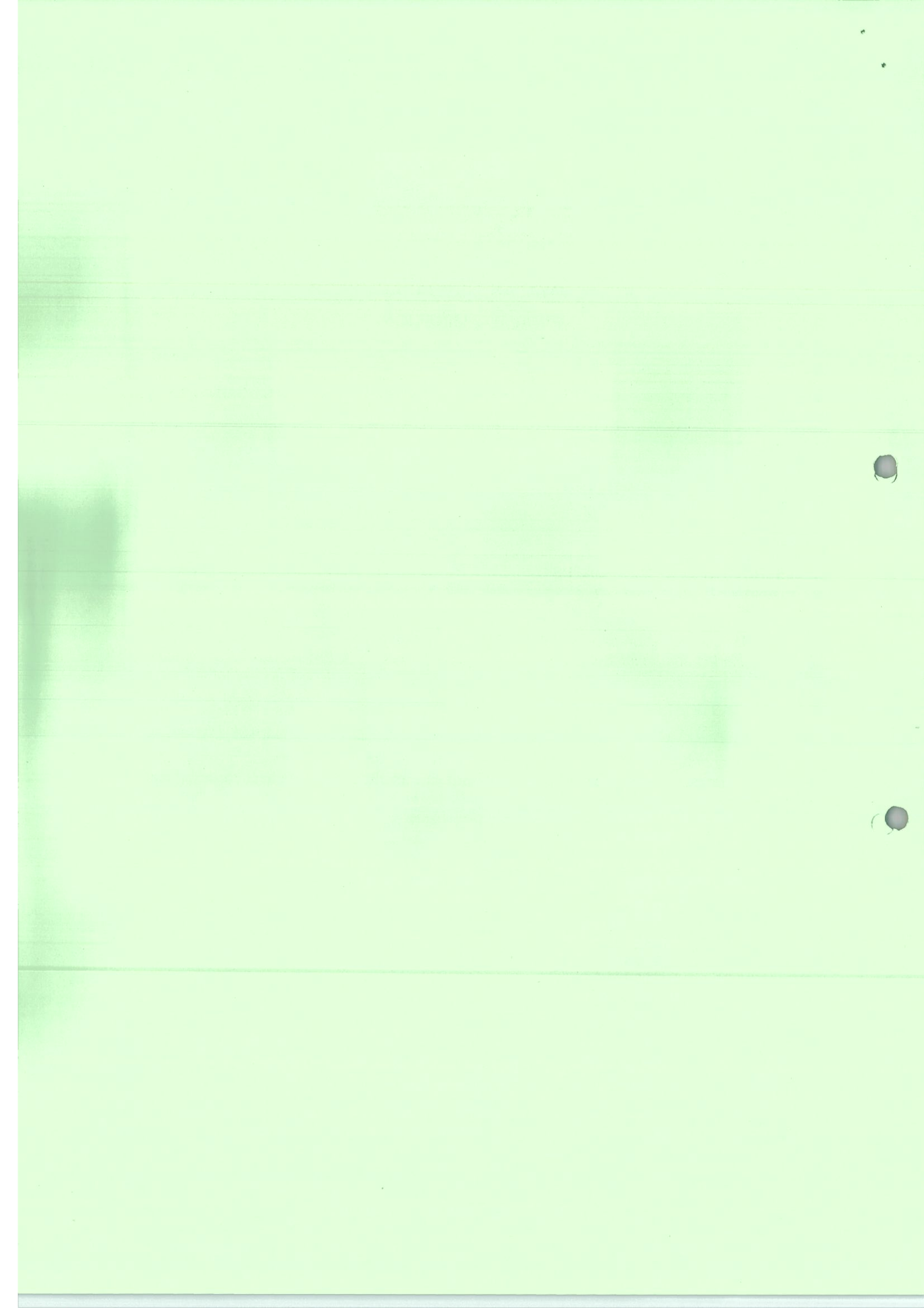
COURSE NAME : PRINCIPLES OF ACCOUNTING
COURSE CODE : DHR1043
EXAMINATION : JUNE 2023
DURATION : 3 HOURS

INSTRUCTION TO CANDIDATES
ARAHAN KEPADA CALON

1. This examination paper consists of **THREE (3)** parts: / PART A (20 Marks) /
Kertas soalan ini mengandungi TIGA (3) bahagian: BAHAGIAN A (20 Markah)
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. 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.

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

This examination paper consists of **19** printed pages including front page.
Kertas soalan ini mengandungi 19 muka surat termasuk kulit hadapan



PART A / BAHAGIAN A

This part contains **TWENTY (20)** questions. Answer **ALL** question in Objective Answer Paper.

Bahagian ini mempunyai DUA PULUH (20) soalan. Jawab SEMUA soalan pada Kertas Jawapan Objektif.

1. The main difference between bookkeeping and accounting is
- A recording of business transactions.
 - B classifying of business transactions.
 - C summarizing of business transactions.
 - D interpretation of business financial results.

Perbezaan utama antara simpan kira dan perakaunan ialah

- A *merekod transaksi perniagaan.*
- B *mengklasifikasikan transaksi perniagaan*
- C *meringkaskan transaksi perniagaan.*
- D *mentafsir keputusan kewangan syarikat.*

2. Which financial statement provides information about a company's profitability?
- A Income statement.
 - B Statement of cash flows.
 - C Statement of retained earnings.
 - D Statement of financial positions.

Penyata kewangan manakah yang memberikan maklumat tentang keuntungan syarikat?

- A *Penyata pendapatan.*
- B *Penyata aliran tunai.*
- C *Penyata pendapatan ditahan.*
- D *Penyata kedudukan kewangan.*

3. Which form of business ownership is characterized by a single owner who has a complete control and assumes all risks and rewards?
- A Partnership.
 - B Corporation.
 - C Cooperative.
 - D Sole proprietorship.

Bentuk pemilikan perniagaan yang manakah dicirikan oleh pemilik tunggal yang mempunyai kawalan sepenuhnya dan menanggung semua risiko dan ganjaran?

- A Perkongsian.*
- B Perbadanan.*
- C Koperasi.*
- D Pemilikan tunggal.*

4. Which of the followings is **NOT** the internal user of accounting information?
- A Managers
 - B Owner(s)
 - C Bankers
 - D Employees

*Antara berikut, yang manakah **BUKAN** pengguna dalaman maklumat perakaunan?*

- A Pengurus.*
- B Pemilik*
- C Bank*
- D Pekerja*

5. Which users need the accounting information to know the ability of the businesses to pay their debts?
- A Creditors.
 - B Investors.
 - C Regulators.
 - D Management.

Pengguna manakah yang memerlukan maklumat perakaunan untuk mengetahui keupayaan perniagaan membayar hutang mereka?

- A Pemiutang.*
- B Pelabur*
- C Pengawal selia.*
- D Pengurusan.*

6. Which accounting concept states that transactions should be recorded at their original cost?

- A Matching concept.
- B Materiality concept.
- C Consistency concept.
- D Historical cost concept.

Konsep perakaunan yang manakah menyatakan bahawa urus niaga perlu direkodkan pada kos asalnya?

- A Konsep padanan.*
- B Konsep materialiti (kebendaan).*
- C Konsep ketekalan.*
- D Konsep kos sejarah.*

7. Which accounting principle states that expenses should be recognized in the same period as the related revenues?

- A Matching principle.
- B Materiality principle.
- C Conservatism principle.
- D Revenue recognition principle.

Prinsip perakaunan yang manakah menyatakan bahawa perbelanjaan harus diiktiraf dalam tempoh yang sama dengan hasil yang berkaitan?

- A Prinsip padanan.*
- B Prinsip materialiti (kebendaan).*
- C Prinsip konservatisme.*
- D Prinsip pengiktirafan hasil.*

8. What is the basic accounting equation?

- A Assets = Liabilities + Equity
- B Assets + Liabilities = Equity
- C Liabilities = Assets + Equity
- D Equity = Liabilities - Asset

Apakah persamaan asas perakaunan?

- A *Aset = Liabiliti + Ekuiti*
- B *Aset + Liabiliti = Ekuiti*
- C *Liabiliti = Aset + Ekuiti*
- D *Ekuiti = Liabiliti – Aset*

9. Which of the following is an example of non-current liability?

- A Bank loan.
- B Bank overdraft
- C Accounts payable.
- D Account receivable.

Antara berikut, yang manakah merupakan contoh liabiliti bukan semasa?

- A *Pinjaman bank.*
- B *Overdraf bank.*
- C *Akaun belum bayar.*
- D *Akaun belum terima.*

10. Which of the following is an example of a fixed asset?

- A Cash.
- B Buildings.
- C Accounts payable.
- D Accounts receivable.

Antara berikut, yang manakah merupakan contoh aset tetap?

- A *Tunai.*
- B *Bangunan.*
- C *Akaun belum bayar.*
- D *Akaun belum terima.*

11. Returns of goods bought on credit from supplier is to be recorded as

- A debit sales return; credit account receivable.
- B debit account receivable; credit sales return.
- C debit purchase return; credit account payable.
- D debit account payable; credit purchase return.

Pulangan barang yang dibeli secara kredit daripada pembekal hendaklah direkod sebagai

- A *debit pulangan jualan; kredit akaun belum terima.*
- B *debit akaun belum terima; kredit pulangan jualan.*
- C *debit pulangan belian; kredit akaun belum bayar.*
- D *debit akaun belum bayar; kredit akaun pulangan belian.*

12. A debit side is used to record

- A increase in revenue.
- B decrease in asset.
- C increase in liability.
- D decrease in owner's equity.

Bahagian debit digunakan untuk merekod

- A *peningkatan dalam hasil.*
- B *penurunan dalam aset.*
- C *peningkatan dalam liabiliti.*
- D *penurunan dalam ekuiti pemilik.*

13. When motor vehicle is sold for cash, which account is credited?

- A Cash.
- B Motor vehicle
- C Accounts payable.
- D Accounts receivable.

Apabila aset dijual secara tunai, akaun manakah yang dikreditkan?

- A *Tunai.*
- B *Kenderaan motor.*

- C *Akaun belum bayar.*
- D *Akaun belum terima.*

14. Which account is debited when a customer pays cash for goods purchased?

- A Cash.
- B Purchase.
- C Accounts payable.
- D Accounts receivable.

Akaun manakah yang didebitkan apabila pelanggan membayar tunai untuk barang niaga yang dibeli?

- A *Tunai.*
- B *Belian.*
- C *Akaun belum bayar.*
- D *Akaun belum terima.*

15. What is the purpose of a trial balance in accounting?

- A To calculate tax liabilities.
- B To prepare financial statements.
- C To identify errors in the accounting records.
- D To determine the financial health of a company.

Apakah tujuan imbalan duga dalam perakaunan?

- A *Mengira cukai yang perlu dibayar.*
- B *Menyediakan penyata kewangan.*
- C *Mengenal pasti kesilapan dalam rekod perakaunan.*
- D *Menentukan kedudukan kewangan syarikat.*

16. Which of the following is NOT an adjusting entry?

- A Depreciation.
- B Closing entries.
- C Prepaid expenses.
- D Accrued expenses.

Antara berikut, yang manakah bukan catatan pelarasan?

- A Susut nilai.*
- B Catatan penutup.*
- C Belanja prabayar.*
- D Belanja akruan.*

17. When reconciling your bank statement with your company's record, which of the following items should be taken to further adjustment to the bank statement reconciliation?

- A Depreciation.
- B Provision for bad debt.
- C Adjustment to closing stock.
- D Uncredited cheque payment from the customer.

Apabila menyelaraskan penyata bank anda dengan rekod syarikat anda, yang manakah antara perkara berikut perlu dibuat pelarasan selanjutnya kepada penyelarasan penyata bank?

- A Susut nilai.*
- B Peruntukan hutang lapuk.*
- C Pelarasan kepada stok akhir.*
- D Bayaran cek daripada pelanggan yang tidak dikreditkan.*

18. Which financial statement(s) are affected by adjusting entries?

- A Profit and loss statement only.
- B Statement of cash flows only.
- C Statement of financial position only.
- D Profit and loss statement and statement of financial position.

Penyata kewangan yang manakah dipengaruhi oleh catatan pelarasan?

- A Penyata untung rugi sahaja.*
- B Penyata aliran tunai sahaja.*
- C Penyata kedudukan kewangan sahaja.*
- D Penyata untung rugi dan penyata kedudukan kewangan.*

19. The current ratio is calculated by dividing

- A total liability by total assets.
- B total assets by total liabilities.
- C current liabilities by current assets.
- D current assets by current liabilities.

Nisbah semasa dikira dengan membahagikan

- A jumlah liabiliti dengan jumlah aset.*
- B jumlah aset dengan jumlah liabiliti.*
- C liabiliti semasa dengan aset semasa.*
- D aset semasa dengan liabiliti semasa.*

20. The gross profit margin is calculated by dividing

- A net income by sales.
- B gross profit by sales.
- C revenue by gross profit.
- D gross profit by net income.

Margin untung kasar dikira dengan membahagikan

- A untung bersih dengan jualan.*
- B untung kasar dengan jualan.*
- C pendapatan dengan untung kasar.*
- D untung kasar dengan pendapatan bersih.*

[20 MARKS / 20 MARKAH]

PART B / BAHAGIAN B

This part contains of **TWO (2)** questions. Answer **ALL** questions in the Answering Booklet.

Bahagian ini mempunyai DUA (2) soalan. Jawab SEMUA soalan pada Buku Jawapan.

QUESTION 1 / SOALAN 1

a. Match the following statements below with the correct accounting concept.

Materiality	Historical cost	Matching	Money measurement
Accounting period	Going concern	Accrual	

i.	Unit of measurement used in accounting (RM, Dollar, Rupiah).	
ii.	Business entity will continue its operations and remain in operation for the foreseeable future, without the need to liquidate its assets or cease.	
iii.	Economic activities of a business can be divided into regular time periods (yearly, monthly and quaterly).	
iv.	Recognizes revenues and expenses when they are earned or incurred, regardless of when the cash is received or paid.	
v.	A transaction should only be an issue if it significantly affects to user of account.	
vi	Asset and liabilities should be presented at the cost which is the amount originally paid during acquired.	
vii	Companies report expenses at the same time as the related revenue which matched on the financial statement.	

(7 marks / markah)

Padankan pernyataan berikut dengan konsep perakaunan yang tepat.

Kebendaan	Kos sejarah	Padanan	Wang sebagai ukuran
Tempoh perakaunan	Usaha berterusan	Akruan	

i.	Unit ukuran yang digunakan di dalam perakaunan (RM, Dollar, Rupiah).	
ii.	Entiti perniagaan akan meneruskan operasi dan kekal beroperasi untuk masa hadapan tanpa perlu mencairkan asetnya atau berhenti.	
iii.	Aktiviti ekonomi perniagaan boleh dibahagikan kepada tempoh masa yang berkala (tahunan, bulanan dan suku tahunan).	
iv.	Mengiktiraf hasil dan belanja apabila ianya telah diperolehi atau telah berlaku, tanpa mengira tunai itu telah diterima atau telah dibayar.	
v.	Urusniaga seharusnya hanya menjadi isu jika ia memberi kesan ketara kepada pengguna akaun.	
vi.	Aset dan liabiliti hendaklah dinilai pada harga kos yang merupakan amaun asal yang dibayar semasa perolehan.	
vii.	Syarikat melaporkan belanja pada masa yang sama dengan hasil berkaitan yang sepadan dengan penyata kewangan.	

- b. State whether the following accounts are asset, liability, equity, revenue, or expenses.
- Loan mortgage.
 - Withdrawal.
 - Land and buildings.
 - Capital from Mohd Faez.
 - Discount received.

(5 marks / markah)

Nyatakan sama ada akaun berikut adalah aset, liabiliti, ekuiti, hasil atau belanja.

- Pinjaman bercagar.
- Ambilan.
- Tanah dan bangunan.
- Modal daripada Mohd Faez..
- Diskaun diterima

- c. Based on table 1 below, calculate the value of A, B, and C using basic accounting equation.

Asset	Liability	Equity
72,000	A	30,000
B	8,980	50,000
94,300	12,800	C

Table 1

(3 marks / markah)

Berdasarkan jadual 1, kira nilai A,B, dan C menggunakan asas persamaan perakaunan.

Aset	Liabiliti	Ekuiti
72,000	A	30,000
B	8,980	50,000
94,300	12,800	C

Jadual 1

- d. Analyse the effects of the following transactions on the accounting equation. Use the format given below to answer this question.
- Bought goods worth RM2,000 on credit.
 - Sold goods on credit for RM10,500.
 - Paid creditor by cheque RM1,750.
 - Received cheque for RM800 as commission.
 - Owner withdrew cash for RM200 for personal use.

E.g: Received cheque RM2,000 from debtors for full settlement of account.

Asset	Expenses	Owner's Equity	Liabilities	Revenues
Bank + Debtor -				

(5 marks / markah)

Analisis kesan urus niaga berikut ke atas persamaan perakaunan. Gunakan format yang diberikan di bawah untuk menjawab soalan ini.

- Membeli barang niaga bernilai RM2,000 secara kredit.*
- Jual stok secara kredit RM10,500.*
- Membayar pemiutang dengan cek RM1,750.*
- Menerima cek RM800 sebagai komisyen.*
- Pemilik mengeluarkan wang tunai sebanyak RM200 untuk kegunaan peribadi.*

Contoh: Terima cek RM2,000 daripada penghutang untuk penyelesaian penuh akaun.

Aset	Belanja	Ekuiti Pemilik	Liabiliti	Hasil
Bank + Penghutang -				

QUESTION 2/ SOALAN 2

The followings 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
		11,700			11,700
May 1	Balance b/d	7,320			

Bank Mampu				
Bank Statement for the month of April 2023				
Date	Particulars	Debit (RM)	Credit (RM)	Balance (RM)
Apr 1	Balance b/d			8,200
2	Amin-Cheque 00400	200		8,000
4	Cash	1600		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. Prepare the adjusted cash book (bank column).

(10 marks / markah)

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

(10 marks / markah)

[40 MARKS / MARKAH]

Berikut adalah buku tunai dan penyata bank Muthu Enterprise bagi bulan April 2023.

Muthu Enterprise
Buku Tunai (Lajur Bank sahaja)

Tarikh	Butiran	RM	Tarikh	Butiran	RM
April 1	Baki b/d	8,200	April 4	Tunai	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	Baki c/d	7,320
		11,700			11,700
Mei 1	Baki b/d	7,320			

Bank Mampu Bank Statement for the month of April 2023				
Tarikh	Butiran	Debit (RM)	Kredit (RM)	Baki (RM)
Apr 1	Baki b/d			8,200
2	Amin-Cek 00400	200		8,000
4	Cash	1600		6,400
14	Zulkifli		1,440	7,840
16	Dividen		1,000	8,840
17	Tang-Cek 00401	500		8,340
23	Azizah		1,140	9,480
25	Siti-Cek 00402	640		8,840
28	Buku cek	150		8,690
29	Adnan		340	9,030
30	Caj perkhidmatan	60		8,970

Dikehendaki:

- a. Sediakan buku tunai terselaras (lajur bank).
- b. Sediakan penyata penyesuaian bank pada 30 April 2023.

PART C / BAHAGIAN C

This part contains **ONE (1)** question. Answer **ALL** questions in the Answering Booklet.

*Bahagian ini mempunyai **SATU (1)** soalan . Jawab **SEMUA** soalan pada Buku Jawapan.*

QUESTION 1/ SOALAN 1

The following trial balance was extracted from the book of Barokah Trading as at 31 December 2022.

Barokah Trading
Trial balance as at 31 December 2022

Particulars	Debit (RM)	Credit (RM)
Sales		40,500
Purchases	25,100	
Return outwards		100
Return inwards	300	
Carriage inwards	1,200	
Insurance	600	
Discount received		750
Discount allowed	800	
Inventory as at 1 January 2022	6,200	
Electricity	900	
Salary	4,800	
Debtors	5,300	
Creditors		3,860
Capital		44,790
Withdrawal	210	
8% bank loan		10,000
Cash in hand	450	
Office equipment	50,000	
Cash at bank	4,140	
	100,000	100,000

The following information needs to be considered for the preparation of financial statement:

1. Inventory as at 31 December 2022 was valued at RM12,500.
2. Depreciation for office equipment is at a rate of 10% of cost.
3. The RM200 electricity bill is still unpaid.
4. An RM300 insurance premium was paid in advance.

You are required to prepare:

- a) Statement of profit or loss for the year ended 31 December 2022.
(19 marks / *markah*)
- b) Statement of financial position (balance sheet) as at 31 December 2022.
(17 marks / *markah*)
- c) What is the difference between accruals and prepayments?
(4 marks / *markah*)

[40 MARKS / MARKAH]

Imbangan duga berikut telah diperolehi daripada buku Barokah Trading pada 31 Disember 2022.

Barokah Trading
Imbangan Duga pada 31 Disember 2022

<i>Butiran</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
Jualan		40,500
Belian	25,100	
Pulangan keluar		100
Pulangan masuk	300	
Angkutan masuk	1,200	
Insurans	600	
Diskaun diterima		750
Diskaun diberi	800	
Inventori pada 1 Januari 2022	6,200	
Bil elektrik	900	
Gaji	4,800	
Penghutang	5,300	
Pemiutang		3,860
Modal		44,790
Ambilan	210	
8% pinjaman bank		10,000
Tunai di tangan	450	
Peralatan pejabat	50,000	
Tunai di bank	4,140	
	100,000	100,000

Maklumat berikut perlu dipertimbangkan untuk penyediaan penyata kewangan:

1. Inventori pada 31 Disember 2022 telah dinilai pada RM12,500.
2. Susut nilai bagi peralatan pejabat adalah pada kadar 10% daripada kos.
3. Bil elektrik sejumlah RM200 masih belum dibayar.
4. Premium Insurans sejumlah RM300 telah terlebih bayar.

Anda dikehendaki menyediakan:

- a) Penyata untung dan rugi bagi tempoh berakhir 31 Disember 2022.*
- b) Penyata kedudukan kewangan pada 31 Disember 2022.*
- c) Apakah perbezaan antara akruan dan prabayar?*

END OF QUESTION PAPER/ KERTAS SOALAN TAMAT



