



**FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER I – SESSION 2020 / 2021
PROGRAM KERJASAMA**

COURSE CODE : DDWP 1013
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 : NOVEMBER 2020
TARIKH

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 and lecturer name in the upper left corner of the answer sheet.
Tulis nama anda, no. matrik, no. kad pengenalan, kod kursus, nama kursus, seksyen dan nama pensyarah di penjuru atas kiri kertas 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.

This examination paper consists of **8** pages including the cover.
*Kertas soalan ini mengandungi **8** 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, pemadanan, entiti berasingan, berhati-hati, ketekalan, akruan, pengukuran wang, usaha berterusan, sistem catatan bergu, kos sejarah]

- i. Financial statement for ZZ Sdn. Bhd. is prepared at 31 March every year.
[Penyata kewangan bagi ZZ Sdn. Bhd. disediakan pada 31 Mac setiap tahun.]
- 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 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.]
- iv. 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.]*
- v. 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.]
- vi. 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.]
- vii. 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.]

- viii. 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.]
- ix. A business bought a piece of land ten years ago for RM90,000. Its market value has now increased to RM120,000. A business recorded the value of land RM90,000.
[Sebuah perniagaan membeli sebidang tanah bernilai RM90,000 sepuluh tahun yang lalu. Harga pasaran sekarang meningkat kepada RM120,000. Perniagaan masih merekod nilai tanah RM90,000.]
- x. 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.]

(Total [Jumlah] 10m)

Q2. The following accounts were extracted from the ledger of SSS Enterprise as at 1 April 2019:

[Akaun-akaun berikut telah dipetik daripada lejar Perniagaan SSS pada 1 April 2019:]

	RM
Trade receivables <i>[Penghutang niaga]</i>	36,000
Allowances for Doubtful Debt <i>[Peruntukan hutang lapuk]</i>	2,000

SSS Enterprise closes its account on 31 March annually, and provided the following information relating to its debtors:

[Perniagaan SSS menutup akaunnya pada 31 Mac setiap tahun, dan telah menyediakan maklumat berikut berkenaan penghutang-penghutangnya:]

	RM
Total credit sales <i>[Jumlah jualan kredit]</i>	110,000
Total cash sales <i>[Jumlah jualan tunai]</i>	15,000
Total receipts from trade receivables <i>[Jumlah penerimaan daripada penghutang niaga]</i>	60,000
Total bad debts written off <i>[Jumlah hutang lapuk dihapuskan]</i>	4,000

It is the policy of SSS Enterprise to provide Allowance for Bad Debts at 3% of the balance of the trade receivables as at that date.

[Polisi Perniagaan SSS adalah untuk menyediakan Peruntukan Hutang Ragu pada 3% daripada baki penghutang niaga pada tarikh tersebut.]

Required: [Dikehendaki:]

- a. Prepare accounts for Trade Receivables, Bad Debts, and Allowances for Doubtful Debt for the year ended 31 March 2020.

[Sediakan akaun-akaun untuk Penghutang Niaga, Hutang Lapuk, dan Peruntukan Hutang Ragu untuk tempoh tahun berakhir 31 Mac 2020.] **(10m)**

- b. Prepare the Income Statement (extract) for the year ended 31 March 2020.

[Sediakan Penyata Pendapatan (petikan) bagi tahun berakhir 31 Mac 2020.] **(3m)**

- c. What is the difference between Bad Debts and Allowances for Doubtful Debt?

[Apakah perbezaan di antara hutang lapuk dan peruntukan hutang ragu?] **(2m)**

(Total [Jumlah] 15m)

- Q3.** The following information has been extracted from the books of TTA Enterprise for August 2020:

[Maklumat berikut diambil daripada buku catatan TTA Enterprise untuk Ogos 2020:]

BANK STATEMENT FOR THE MONTH OF AUGUST 2020					
<i>[Penyata Bank bulan Ogos 2020]</i>					
Date	Particulars	Dr	Cr	Balance	
<i>[Tarikh]</i>	<i>[Butiran]</i>			<i>[Baki]</i>	
2020		RM	RM	RM	
Aug	1 Balance <i>[Baki]</i>			6,480	
	2 Cheque no. 317433	1,000		5,480	
	6 Deposit		886	6,366	
	6 Cheque no. 317434	750		5,616	
	10 Credit Transfer <i>[Pindahan Kredit]</i>		1,290	6,906	
	13 Cheque no. 317435	500		6,406	
	18 Cheque no. 317436	1,960		4,446	
	18 Local Cheque <i>[Cek Tempatan]</i>		2,140	6,586	
	22 Dividends <i>[Dividen]</i>		530	7,116	
	26 Deposit		1,210	8,326	
	28 Cheque no. 317437	850		7,476	
	31 Bank Charge <i>[Caj Bank]</i>	10		7,466	

TTA ENTERPRISE CASHBOOK						
Date	Description	Amount (RM)	Date	Description	Cheque No.	Amount (RM)
[Tarikh]	[Butiran]	[Jumlah]	[Tarikh]	[Butiran]	[No. Cek]	[Jumlah]
1-Aug	Balance b/d [Baki b/b]	5,480	3-Aug	Purchase [Belian]	317434	750
4-Aug	Sales [Jualan]	886	8-Aug	Rental [Sewa]	317435	500
7-Aug	Nasha	1,290	16-Aug	Wilson Company	317436	1,690
14-Aug	Prima	2,140	22-Aug	Beta Company	317437	850
25-Aug	Sales [Jualan]	1,210	26-Aug	Alan Company	317438	1,240
29-Aug	Liam	800	28-Aug	Insurance [Insurans]	317439	250
30-Aug	Sizzles	1,800	31-Aug	Balance c/d [Baki h/b]		8,326
		13,606				13,606

Required: [Dikehendaki:]

- a. Prepare the adjustment for the cashbook.

[Sediakan pelarasan bagi buku tunai.]

(10m)

- b. Prepare bank reconciliation statement as at 31 August 2020.

[Sediakan penyata penyesuaian bank pada 31 Ogos 2020.]

(10m)

(Total [Jumlah] 20m)

- Q4.** Danial Sdn Bhd sells hardware products. Here is information about the product for September 2020.

[Danial Sdn Bhd menjual produk-produk perkakasan. Berikut adalah maklumat berkenaan produk tersebut untuk September 2020:]

Date [Tarikh]	Item	Unit	Price per unit [Harga se unit] (RM)
Sep 1	Balance [Baki]	35	68
10	Purchase [Belian]	100	72
15	Sales [Jualan]	98	
20	Purchase [Belian]	87	74
25	Sales [Jualan]	100	
27	Purchase [Belian]	60	73

Selling price is fixed at RM65 per unit.

[Harga jualan ditetapkan pada RM65 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. For case above, which method will give the highest gross profit? Give reason to support your answer.

[Sediakan Akaun Perniagaan bagi kedua-dua kaedah dalam bahagian (a) di atas. Kaedah manakah memberi untung kasar yang paling tinggi? Nyatakan sebab untuk menyokong pendapat anda.] **(8m)**

(Total [Jumlah] 20m)

- Q5.** The following Trial Balance was taken from the books of Abah Sdn Bhd as at 31 March 2020.

[Iimbangan duga berikut diambil daripada buku Abah Sdn Bhd pada 31 Mac 2020:]

	Dr (RM)	Cr (RM)
Capital <i>[Modal]</i>		960,000
Purchases and Sales <i>[Belian dan Jualan]</i>	372,000	665,000
Commissions <i>[Komisen]</i>	7,000	12,400
Accounts Payable <i>[Akaun Belum Bayar]</i>		48,000
Accounts Receivable <i>[Akaun Belum Terima]</i>	68,000	
Return Inwards / Outwards <i>[Pulangan Masuk / Keluar]</i>	5,000	3,300
Transportation Expenses <i>[Belanja Pengangkutan]</i>	12,000	
Allowance for doubtful debts <i>[Peruntukan hutang ragu]</i>		4,500
Discount Allowed / Received <i>[Diskaun Diberi / Diterima]</i>	5,000	6,300
Duty on Purchases <i>[Duti atas Belian]</i>	4,400	
Drawings <i>[Ambilan]</i>	8,000	
Carriage Inwards <i>[Angkutan Masuk]</i>	2,500	
General Expenses <i>[Belanja Am]</i>	8,400	
Utility Bills <i>[Bil-bil Utiliti]</i>	3,000	
Insurance <i>[Insurans]</i>	15,600	
Salaries and Wages <i>[Gaji dan Upah]</i>	50,400	
Bad Debts <i>[Hutang Lapuk]</i>	5,200	
Cash in Hand <i>[Tunai dalam Tangan]</i>	14,800	
Cash at Bank <i>[Tunai di Bank]</i>	84,500	
Inventory as at 1 April 2019 <i>[Inventori pada 1 April 2019]</i>	112,000	
Furniture and Fittings <i>[Perabot dan Lengkapan]</i>	51,000	
Land and Building <i>[Tanah dan Bangunan]</i>	700,000	
Motor Vehicles <i>[Kenderaan Bermotor]</i>	300,000	
Accumulated depreciation - Furnitures and Fittings <i>[Susutnilai terkumpul - Perabot dan Lengkapan]</i>		21,300
Accumulated depreciation – Motor Vehicles <i>[Susutnilai terkumpul – Kenderaan Bermotor]</i>		108,000
	<u>1,828,800</u>	<u>1,828,800</u>

Additional information: *[Maklumat tambahan:]*

- i. Inventory at 31 March 2020 was RM50,000.

[Inventori pada 31 Mac 2020 adalah RM50,000.]

- ii. The following expenses are still outstanding as at 31 March 2020:

[Belanja-belanja berikut adalah masih tertunggak pada 31 Mac 2020:]

General Expenses *[Belanja Am]* RM1,200

Utility Bills *[Bil-bil Utiliti]* RM 500

- iii. One of the debtors owing an amount of RM1,150 was declared bankrupt and the amount has to be written off as a bad debt.

[Salah seorang penghutang berhutang sebanyak RM1,150 telah diisytiharkan muflis dan amaun tersebut perlu dihapuskan sebagai hutang lapuk.]

- iv. Depreciation for the year are to be provided as follows:

[Susutnilai tahunan perlu disediakan seperti berikut:]

Furniture and fittings *[Perabot dan Lengkapan]* 10% on cost *[ke atas kos]*

Motor Vehicles *[Kenderaan Bermotor]* 20% on net book value *[ke atas nilai buku bersih]*

- v. Allowance for doubtful debts is to be adjusted so that it is 5% of account receivables' revised balance.

[Peruntukan hutang ragu perlu diselaraskan kepada 5% daripada baki semakan akaun belum terima.]

Required: *[Dikehendaki:]*

- a. Prepare a Statement of Comprehensive Income for the year ended 31 March 2020.

[Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2020.] (15m)

- b. Prepare a Statement of Financial Position as at 31 March 2020.

[Sediakan Penyata Kedudukan Kewangan pada 31 Mac 2020.] (15m)

(Total *[Jumlah]* 30m)

- END OF QUESTIONS *[SOALAN TAMAT]* -