



**KOLEJ YAYASAN PELAJARAN JOHOR
FINAL EXAMINATION**

COURSE NAME : ACCOUNTING INFORMATION SYSTEM
COURSE CODE : DAC2064
EXAMINATION : JUNE 2024
DURATION : 3 HOURS

INSTRUCTION TO CANDIDATES

1. This question paper consists of **ONE (1)** question.
2. Answer all questions in the EMAS software.
3. Please check that you have EMAS software on your computer. If you do not see it please inform the invigilator for assistance.
4. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator.
5. You are not allowed to communicate with other examination candidates throughout the examination.
6. If you should encounter any technical difficulties with the computer during the examination, please inform the invigilator for assistance.
7. Non-programmable electronic calculators are allowed for this examination.
8. You should backup your data from time to time to avoid any unexpected loss of data during the examination.
9. You are **NOT** allowed to leave the examination room without the permission of the invigilator.
10. Create folder in **DESKTOP** and save your file as **DAC2064_NAME_MATRIC NUMBER**.

DO NOT TURN THIS PAGE UNTIL YOU ARE TOLD TO DO SO

*This examination paper consists of **8** printed pages including front page*

The Case

Mr. Faizal started a sole proprietorship business, Faizal Electrical Trading in 1st January 2023. The business buys household electrical appliances from the suppliers and sells them to customers. In the middle of March 2023, he purchased EMAS Accounting Software and wanted to computerize his accounts starting from 1st April 2023. As an accountant, you are required to set up the company data file and record the business transactions in EMAS Accounting Software.

You are required to:

1. Set up company data file.

Address : Jalan Setia 1/28, Taman Setia Tropika, 80300 Johor Bahru, Johor
 ROC No. : 7101947-J
 Tel No. : 07-2357777
 Fax No. : 07-2357775
 Financial year : 1st January 2023 – 31st December 2023

2. Set up the chart of accounts and opening balance as at 1 April 2023.

No of Accounts	Description	Debit (RM)	Credit (RM)
10000000	Capital		200,000
10500000	Retained earning		50,000
20010000	Furniture & fittings	20,000	
2001FF01	Accumulated depreciation - furniture & fittings		12,000
20020000	Office equipment	15,000	
2002OE01	Accumulated depreciation - office equipment		6,000
20030000	Motor vehicle	80,000	
2003MV01	Accumulated depreciation - motor vehicle		48,000
20040000	Computer	25,000	

2004C001	Accumulated depreciation - computer		10,000
30000000	Debtors control		
3000S001	S&F Interior Deco	20,000	
3000Z001	Zoey House Contractor	8,000	
30100000	Bank - BIMB	177,000	
30200000	Cash	9,500	
30300000	Stock - BS	22,000	
40000000	Creditors control		
4000E001	Electric warehouse SB		9,000
50000000	Sales		130,000
50200000	Return inward		
60000000	Opening stock	18,000	
60100000	Purchases	30,000	
60200000	Return outward		
60300000	Closing stock		22,000
90010000	Insurance	1,500	
90020000	Advertisement	5,600	
90030000	Salaries	44,000	
90040000	Travelling expenses	2,000	
90050000	Upkeep of motor vehicle	3,000	
90060000	Water & electricity	1,500	
90070000	Telephone charges	400	
90080000	Printing & stationeries	500	
90090000	Postage & stamps	200	
90100000	Commission & allowance	600	
90110000	Office rental	3,000	
90120000	General expenses	200	
		487,000	487,000

3. Debtors and creditors aging analysis as at 31/3/2023.

Debtors

No of account	Name	Balance RM	1 Month RM	2 Month RM	3 Month RM	4 Month RM	5 Month RM
3000/S01	S&F Interior Deco	20,000	10,000	5,000	5,000		
3000/Z01	Zoey House Contractor	8,000	5,000	3,000			

*credit terms 60 days

Creditors

No of account	Name	Balance RM	1 Month RM	2 Month RM	3 Month RM	4 Month RM	5 Month RM
4000/E01	Electric warehouse SB	9,000	5,000	4,000			

*credit terms 60 days

4. Organise batches.

Create the following batches for April 2023:

Batch No	Batches
1	Sales – Apr23
2	Purchases – Apr23
3	Bank Payments – Apr23
4	Cash Payments – Apr23
5	Bank Receipt – Apr23
6	Cash Receipt – Apr23
7	Return Inward – Apr23
8	Return Outward – Apr23
9	General – Apr23

5. Transactions.

Record the following receipt voucher:

Date	Description	Payment Method	Reference No.	Amount (RM)
6 Apr	Sales	Cash	RV10001	7,000
27 Apr	Sales	Cheque RHB001	RV10002	12,000

Record the following payment voucher:

Date	Description	Payment Method	Reference No.	Amount (RM)
5 Apr	Purchase	Cash	PV10001	600
12 Apr	Purchase	Cheque MBB100	PV10002	2,000

Record the following credit sales:

Date	Description	Reference No.	Amount (RM)
13 Apr	S&F Interior Deco	INV10001	13,000
14 Apr	Nazimi	INV10002	6,600

Record the following payment received:

Date	Description	Payment Method	Reference No.	Amount (RM)
22 Apr	S&F Interior Deco	Cheque AMB100	RV10003	2,500
23 Apr	Zoey House Contractor	Cheque HLB110	RV10004	6,000
29 Apr	S&F Interior Deco	Cheque AMB101	RV10005	4,000

Record the following invoices received from suppliers:

Date	Description	Payment Method	Reference No.	Amount (RM)
7 Apr	Electricity retailer	Cheque AMB100	INV11201	2,600
10 Apr	Powertec SB	Cheque HLB110	INV99101	3,100

Record the following payments made to suppliers:

Date	Description	Payment Method	Reference No.	Amount (RM)
29 Apr	Electric warehouse SB	Cheque MBB101	PV10003	1,500
29 Apr	Electricity retailer	Cheque MBB102	PV10004	1,000
29 Apr	Powertec SB	Cheque MBB103	PV10005	1,100

Record the following notes for goods returned:

Date	Description	Reference No.	Amount (RM)
13 Apr	Powertec SB	DN10001	100

Record the following expenses:

Date	Description	Payment Method	Reference No.	Amount (RM)
30 Apr	Salaries	Bank - Online	PV10006	40,000
30 Apr	Water & electricity	Cash	PV10007	1,300
30 Apr	Telephone charges	Cash	PV10008	400
30 Apr	Printing & stationeries	Cash	PV10009	200
30 Apr	Postage & stamps	Cash	PV10010	250
30 Apr	Office rental	Cheque MBB104	PV10011	3,000

6. Maintain stock.

Code of stock is E1. The closing stock as at 30/4/2023 was RM36,980.

7. Bank Reconciliation.

Prepare the bank reconciliation for the month of April 2023.

Bank Indah Malaysai Berhad (Pontian Branch)			
		Date : 30/04/2023	
FAIZAL ELECTRICAL TRADING		Statement Customer Copy	
Jalan Setia 1/28, Taman Setia Tropika, 80300 Johor Bahru, Johor		Account No.:0220-601010-2888	
Date	Transaction Description	Transaction Amount (RM)	Balances (RM)
31/03/2023	Balance b/f		177,000.00
20/04/2023	Debit cheque – MBB100	2,000.00-	175,000.00
29/04/2023	Cheque deposit - AMB100	2,500.00	177,500.00
29/04/2023	Cheque deposit - HLB110	6,000.00	183,500.00
29/04/2023	Cheque deposit - RHB001	12,000.00	195,500.00
29/04/2023	Cheque deposit - AMB101	4,000.00	199,500.00
30/04/2023	Instant Transfer	40,000-	159,500.00
Note:			
1) All items and balances shown above will be considered correct unless the Bank is notified of any discrepancy within 14 days.			
2) Please notify us of any change of address in writing.			

Required:

Generate the following reports:

1. Charts of accounts. (27 marks)
2. Debtors aging report as at 30/04/2023. (4 marks)
3. Creditors aging report as at 30/04/2023. (2 marks)
4. All Batch of Transactions. (34 marks)
5. Trial Balance as 30/04/2023. (26 marks)
6. Profit or Loss Account for the month ended 30/04/2023. (1 marks)
7. Balance sheet as at 30/04/2023. (1 marks)
8. Bank Reconciliation Report for April 2023. (5 marks)

[TOTAL : 100 marks]

END OF QUESTION PAPER

