

SECTION A :75 MARKS**BAHAGIAN A : 75 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

ARAHAN :

Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1**SOALAN 1**

The following are transactions of DM Furniture for the month of March 2015.

Berikut merupakan transaksi bagi Kedai Perabot DM bagi bulan Mac 2015.

Date Tarikh	Transactions Urusniaga-urusniaga
2015 March 1	Started business with cash in hand RM600 and cash at bank RM2120. <i>Memulakan perniagaan dengan tunai dalam tangan RM600 dan tunai di bank RM2120.</i>
2	Purchase goods through credit from Sachio Ltd. worth RM3000. <i>Belian barang niaga secara kredit daripada Sachio Ltd. bernilai RM3000.</i>
3	Purchase goods by cash RM450. <i>Belian barang niaga dengan tunai RM450.</i>
6	Paid off entire amount owed to Sachio Ltd. by cheque. Received 5% discount. <i>Bayar keseluruhan hutang kepada Sachio Ltd. dengan cek dan menerima diskaun 5%.</i>
7	Cash sales was banked in RM500. <i>Jualan tunai telah di masukkan ke akaun bank sebanyak RM500.</i>
8	Cash sales and cheque were received RM1450. <i>Jualan tunai dan cek diterima RM1450.</i>
9	Sold goods on credit to Minda Enterprise worth RM4000. <i>Menjual barang niaga secara kredit kepada Minda Enterprise bernilai RM4000.</i>
10	Purchased goods by cheque worth RM 2100. <i>Belian barang niaga dengan cek bernilai RM 2100.</i>

11	Received cheque from Minda Enterprise to pay off its account. Discount allowed 5%. <i>Menerima cek daripada Minda Enterprise untuk melangsaikan kesemua hutangnya. Diskaun diberikan 5%.</i>
12	Purchase office equipment by cheque RM3700. <i>Belian kelengkapan pejabat dengan cek bernilai RM3700.</i>
13	Credit purchases from Indra RM2000. <i>Belian secara kredit daripada Indra bernilai RM2000.</i>
16	Withdrawal of money from bank RM 4000 for office use. <i>Mengeluarkan tunai dari bank bernilai RM 4000 untuk kegunaan pejabat.</i>
18	Paid off the amount owed to Indra by cheque. Received discount RM100. <i>Membayar kesemua hutang kepada Indra dengan cek. Terima diskaun sebanyak RM100.</i>
20	Sold goods to Siva on credit worth RM1200. <i>Menjual barang niaga kepada Siva secara kredit bernilai RM1200.</i>
22	Purchase goods by cheque worth RM 1900. <i>Belian barang niaga dengan cek bernilai RM 1900.</i>
28	Cash sales RM 600. <i>Jualan tunai sebanyak RM2600.</i>
29	Cash in the office was banked in RM3500. <i>Tunai di pejabat telah dimasukkan ke dalam akaun bank sebanyak RM3500.</i>
30	Withdrawal of cash from bank for own use RM300. <i>Pengeluaran tunai dari bank untuk kegunaan sendiri berjumlah RM300.</i>

CLO2
C4

You are required to record the above transactions in Cash Book and forward the balances to the following month.

Anda dikehendaki untuk merekodkan transaksi di atas ke dalam Buku Tunai dan imbangkan buku tunai serta hantarkan baki-bakinya ke bulan yang berikutnya

[25 marks]
[25 markah]

QUESTION 2**SOALAN 2**

The following information is taken from the accounting book of NYZ Shop in October 2015.

Maklumat berikut diambil daripada buku perakaunan Kedai NYZ pada Oktober 2015.

Date Tarikh	Transactions Urusniaga-urusniaga
2015 Oct 1	Cash in hand RM5,000 <i>Tunai di tangan RM5,000</i> Cash at bank RM15,000 <i>Tunai di bank RM15,000</i>
	Debtor – Adam RM7,000 <i>Penghutang – Adam RM7,000</i> Creditor - Adlin RM4,500 <i>Pemiutang – Adlin RM4,500</i>
3	Credit purchase of RM3000 from Adlin. <i>Belian secara kredit bernilai RM3000 dari Adlin.</i>
7	Cash sales of RM2000. <i>Jualan tunai bernilai RM2000.</i>
8	Paid Adlin RM1500 by cheque. <i>Bayar kepada Adlin RM1500 dengan cek.</i>
12	Sold goods worth RM4000 on credit to Adam. <i>Jualan barang niaga bernilai RM4000 secara kredit kepad Adam.</i>
15	Withdrew RM1000 cash from bank for own use. <i>Mengambil tunai di bank sebanyak RM1000 untuk kegunaan peribadi.</i>
22	Adam returned goods worth RM700. <i>Adam memulangkan barang niaga bernilai RM700.</i>
25	Paid employee salaries of RM2000 by cheque. <i>Membayar gaji pekerja RM2000 dengan cek.</i>
29	Adam paid debt of RM7000 by cheque. <i>Adam membayar hutang bernilai RM7000 dengan cek.</i>

You are required to:

Anda dikehendaki untuk:

CLO2
C4

(a) Record the above transactions in the relevant account.

Merekod transaksi-trasnaksi di atas di dalam akaun yang berkaitan.

[15 marks]
[15 markah]

CLO2
C4

(b) Prepare a trial balance as at 30 October 2015 for NYZ Shop.

Sediakan imbalan duga pada 30 Oktober 2015 bagi Kedai NYZ.

[10 marks]
[10 markah]

QUESTION 3**SOALAN 3**

The following is trial balance for RIMA Enterprise at 31 December 2014.

Berikut merupakan imbalan duga bagi RIMA Enterprise pada 31 Disember 2014.

Rima Enterprise		
Trial Balance As At 31 December 2014		
<i>Imbalan Duga Pada 31 Disember 2014</i>		
	Debit (RM)	Credit (RM)
Cash at bank <i>Tunai dalam bank</i>	1850	
Cash in hand <i>Tunai dalam tangan</i>	2000	
Capital <i>Modal</i>		17000
Wages on purchase <i>Upah atas belian</i>	3000	
Freight outwards <i>Angkutan keluar</i>	200	
Maintenance cost <i>Kos penyelenggaraan</i>	100	
Provision for depreciation: Machine <i>Peruntukan susut nilai : Mesin</i>		300
Purchases and Sales <i>Belian dan Jualan</i>	50500	65000
Opening Inventory <i>Inventori Awal</i>	8000	
Debtors and Creditors <i>Penghutang dan Pemiutang</i>	7000	5400
Commissions allowed <i>Komisyen diberi</i>	250	
Drawings <i>Ambilan</i>	5000	
Salaries	1300	

<i>Gaji</i>		
Machine <i>Mesin</i>	8500	
	87700	87700

Additional information:

- i. Closing stock on 31 December 2014 was RM5,000 at market price and RM5,400 at cost price.
Stok akhir pada 31 Disember 2014 adalah RM5,000 pada harga pasaran dan RM5,400 pada harga kos.
- ii. Salaries accrued RM700.
Gaji terakru RM700.
- iii. Prepaid wages on purchase RM200.
Upah atas belian terdahulu RM200.
- iv. A bad debt worth RM300 was created.
Hutang lapuk dinilai RM300.
- v. Provision for depreciation for machineries was valued at 10% per annum using the straight line method.
Peruntukan susut nilai bagi mesin bernilai 10% setahun mengikut kaedah garis lurus.

You are required to prepare:

Anda dikehendaki untuk menyediakan:

CLO2
C4

- (a) Trading Account and Profit and Loss Account for the year ended 31st December 2014.
Akaun Perdagangan dan akaun Untung Rugi bagi tahun berakhir 31 Disember 2014.

[15 marks]
[15 markah]

CLO2
C4

- (b) Balance sheet as at 31st December 2014.
Kunci Kira-kira pada 31 Disember 2014.

[10 marks]
[10 markah]

SECTION B : 25 MARKS**BAHAGIAN B : 25 MARKAH****INSTRUCTION:**

This section consists of **TWO (2)** structured questions. Answer **ONE (1)** question only.

ARAHAN:

Bahagian ini mengandungi DUA (2) soalan berstruktur. Jawab SATU (1) soalan sahaja.

QUESTION 1**SOALAN 1**

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(a) Explain the accounting principles and concepts below;

Terangkan prinsip dan konsep perakaunan di bawah;

- i. Accounting period
Tempoh perakaunan
- ii. Going concern
Berterusan
- iii. Full disclosure
Pendedahan penuh
- iv. Objectivity
Objektiviti
- v. Historical cost
Kos sejarah

[15 marks]
[15 markah]

CLO2
C4

- (b) Determine the appropriate transactions and source document based on statement below.
Tentukan transaksi dan dokumen sumber yang bersesuaian berdasarkan pernyataan di bawah.

Source document <i>Dokumen sumber</i>	Usage <i>Kegunaan</i>
Invoice <i>Invois</i>	(i)
Receipt <i>Resit</i>	(ii)
Voucher <i>Baucer</i>	(iii)
Memo <i>Memo</i>	(iv)
Order form <i>Borang pesanan</i>	(v)
(vi)	Document is used when a sales price is overstated. <i>Dokumen digunakan apabila harga jualan terlebih nyata.</i>
(vii)	Document is used when a sales price is understated. <i>Dokumen digunakan apabila harga jualan terkurang nyata.</i>
(viii)	Used in cash transactions only. <i>Digunakan dalam urus niaga tunai sahaja.</i>
(ix)	Evidence that payment has been made by cheque. <i>Bukti bahawa bayaran telah dibuat melalui cek.</i>
(x)	Document accompanying a shipment of goods that lists the description, grade and quantity of the goods delivered. <i>Dokumen yang mengiringi penghantaran barangan yang menyenaraikan keterangan, gred dan kuantiti barang yang dihantar.</i>

[10 marks]
[10 markah]

QUESTION 2**SOALAN 2**

The following information was extracted from the book of Tersohor Enterprise for the month of April 2016.

Maklumat berikut diambil daripada buku perniagaan Tersohor Enterprise bagi bulan April 2016.

Date Tarikh	Transactions Urusniaga-urusniaga
Apr 2016 1	<p>The assets and liabilities of Tersohor Enterprise as at 1st April 2016 were as follow: <i>Aset dan liabiliti Tersohor Enterprise pada 1 April 2016 adalah seperti berikut:</i></p> <p>Cash in hand RM4,500 <i>Tunai di tangan RM4,500</i></p> <p>Cash at bank RM25,000 <i>Tunai di bank RM2,5000</i></p> <p>Furniture RM35,000 <i>Perabot RM35,000</i></p> <p>Debtors RM10,000 <i>Penghutang RM10,000</i></p> <p>Creditors RM9,500 <i>Pemiutang RM9,500</i></p>
	<p>4 Received invoice from Quber Supplier for the goods purchased amounted RM 6,500 at the price list, less 10% trade discount. <i>Menerima inouis daripada Pembekal Quber untuk belian barang bernilai RM,6500 pada harga senarai, tolak 10% diskaun niaga.</i></p>
	<p>5 The owner withdrew goods of RM3,500 for personal use. <i>Pemilik mengambil barang niaga bernilai RM3,500 untuk kegunaan peribadi.</i></p>
	<p>8 Sent invoice of RM 4200 to Putra for the goods purchased by him, less</p>

		5% trade discount. <i>Menghantar invoices bernilai RM4200 kepada Putra bagi barang niaga yang dibelinya, tolak 5% diskaun niaga</i>
	12	Received credit notes from Quber Supplier of RM300 for the returned of goods purchased. <i>Menerima nota kredit daripada Pembekal Quber bernilai RM300 bagi barang niaga yang telah dibeli.</i>
	18	Sent credit note to Putra of RM120 for the goods returned by him. <i>Menghantar nota kredit kepada Putra bernilai RM120 bagi barang niaga yang dipulangkan olehnya.</i>
	25	Sold goods on credit to Ainnur worth RM3,400, less 10% trade discount. <i>Menjual barang niaga secara kredit kepada Ainnur bernilai RM3,400, tolak 10% diskaun niaga.</i>
	27	Purchase goods from Company Helen worth RM4,900 at price list, less 5% trade discount. <i>Membeli barang niaga daripada Syarikat Helen bernilai RM4,900 pada senarai harga, tolak 5% diskaun niaga.</i>
	29	Received debit notes from Company Helen as goods purchased on April 27 was under charged of RM 980, less 5% trade discount. <i>Menerima nota debit daripada Syarikat Helen bagi barang niaga yang telah dibeli pada 27 April telah terkurang caj RM980, tolak 5% diskaun niaga.</i>

CLO2
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You are required to record the above transaction in the appropriate journals.

Anda dikehendaki untuk merekod transaksi di atas di dalam jurnal-jurnal yang bersesuaian..

[25 marks]

[25 markah]

SOALAN TAMAT