

SECTION A : 75 MARKAH
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

Puan Jamilah started a business Yummy Bakery on 1 September 2018, selling bakery products with RM30,000 capital. She deposited RM29,500 into bank and the balance is cash. The following transactions occurred during September 2018:

September	Transactions
1	Paid shop rental by cheque RM1,400.
2	Purchased shop equipment on credit RM880.
7	Sold goods on credit to Hana RM2,300.
8	Cash sales RM700.
15	Hana paid her debts RM900 by cheque after deducted RM50 cash discount.
23	Cash sales RM400.
27	Paid utility bills RM350 by cheque.
30	Paid salary for shop assistant RM900 by cash.

CLO2
C4

Analyze the above transactions and record into the Three-Columns Cash Book.

[25 marks]

SOALAN 1

Puan Jamilah memulakan perniagaan Yummy Bakery pada 1 September 2018 yang menjual produk bakeri dengan modal RM30,000. Beliau telah memasukkan RM29,500 ke dalam bank dan bakinya adalah tunai. Urusniaga-urusniaga yang berikut telah berlaku sepanjang September 2018:

September	Urusniaga-urusniaga
1	Membayar sewa kedai RM1,400 dengan cek.
2	Membeli peralatan kedai secara hutang RM880.
7	Menjual barang niaga secara hutang RM2,300 kepada Hana.
8	Jualan tunai RM700.
15	Hana membayar hutangnya RM900 dengan cek setelah menolak diskaun tunai RM50.
23	Jualan tunai RM400.
27	Membayar bill utiliti RM350 dengan cek.
30	Membayar gaji untuk pembantu kedai RM900 dengan tunai.

CLO2
C4

Analisis urusniaga-urusniaga di atas dan rekodkan ke dalam Buku Tunai Tiga Lajur.

[25 markah]

QUESTION 2

Encik Tan is a sole proprietor, the owner of Tan Enterprise. He started his business on 1 January 2019. The following are his business transactions during January 2019.

January	Transactions
1	Started the business with deposited cash RM10,000 into bank.
2	Purchased goods RM1,800 by cheque.
3	Purchased tables and chairs RM200 on credit from Kedai Perabot Maju.
6	Paid to Kedai Perabot Maju by cheque for purchases on 3 January.
10	Purchased 4 sets of fan. Each set was RM90 from Kedai Elektrik Teguh.
19	Cash sales RM470.
20	Sold goods on credit to Citra Enterprise RM850.
29	Paid shop rental RM300 by cheque.

You are required to:CLO2
C4

- (a) Record the above transactions into relevant ledgers and balance off the accounts.
[15 marks]

CLO2
C4

- (b) Prepare Trial Balance as at 31 January 2019.
[10 marks]

SOALAN 2

Encik Tan adalah seorang peniaga milikan tunggal, pemilik Tan Enterprise.. Beliau memulakan perniagaannya pada 1 Januari 2019. Berikut merupakan urusniaga-urusniaga perniagaan beliau sepanjang Januari 2019.

Januari	Urusniaga-urusniaga
1	Memulakan perniagaan dengan memasukkan tunai RM10,000 ke dalam bank.
2	Membeli barang niaga RM1,800 dengan cek.
3	Membeli kerusi dan meja RM200 secara hutang dari Kedai Perabot Maju.
6	Membayar kepada Kedai Perabot Maju dengan cek untuk pembelian pada 3 Januari.
10	Membeli 4 set kipas. Setiap set berharga RM90 dari Kedai Elektrik Teguh
19	Jualan tunai RM470.
20	Jualan secara hutang kepada Citra Enterprise RM850.
29	Membayar sewa kedai RM300 dengan cek.

You are required to:CLO2
C4

- (a) Merekod urusniaga-urusniaga di atas kedalam lejar-lejar yang berkaitan dan seimbangkan semua akaun.

[15 markah]

CLO2
C4

- (b) Sediakan Imbangan Duga Pada 31 Januari 2019.

[10 markah]

QUESTION 3

The following are the balances from the ledger of Bulan Bintang Berhad as at 31 December 2018.

	RM	RM
Vehicles	22,000	
Equipment	8,000	
Purchases / Sales	31,000	69,800
Return	400	250
Capital		31,000
Stock at 1 January 2018	4,650	
Bank	15,000	
Debtors / Creditors	18,000	8,070
Provision for depreciation : Vehicles		2,000
Provision for doubtful debts		300
Wages on purchase	840	
Salary	6,300	
Insurance	1,620	
Commission	1,500	
Import duties	260	
Drawings	1,850	
	111,420	111,420

Additional information:

- i) Closing stock at 31 December 2018 worth RM8,320 at market price and RM8,500 at cost price.
- ii) Depreciation rate for vehicles and equipment are 10% on cost.
- iii) Provision for doubtful debts is 2% from debtors.
- iv) RM120 from the total insurance paid is for January and February 2019.
- v) Accrued expenses for the period are:

Commission	RM200
Salary	RM500

You are required to prepare:

- CLO2
C4 (a) Statement of Comprehensive Income for The Year Ended 31 December 2018. [15 marks]
- CLO2
C4 (b) Statement of Financial Position as at 31 December 2018. [10 marks]

SOALAN 3

Berikut adalah baki-baki dari lejar Bulan Bintang Berhad pada 31 Disember 2018.

	RM	RM
<i>Kenderaan</i>	22,000	
<i>Peralatan</i>	8,000	
<i>Belian / Jualan</i>	31,000	69,800
<i>Pulangan</i>	400	250
<i>Modal</i>		31,000
<i>Modal pada 1 Januari 2018</i>	4,650	
<i>Bank</i>	15,000	
<i>Penghutang / Pemiutang</i>	18,000	8,070
<i>Peruntukan susutnilai : Kenderaan</i>		2,000
<i>Peruntukan hutang ragu</i>		300
<i>Upah atas belian</i>	840	
<i>Gaji</i>	6,300	
<i>Insuran</i>	1,620	
<i>Komisyen</i>	1,500	
<i>Duti import</i>	260	
<i>Ambilan</i>	1,850	
	111,420	111,420

Maklumat Tambahan :

- i) *Stok akhir pada 31 Disember 2018 bernilai RM8,320 pada harga pasaran dan RM8,500 pada harga kos.*
- ii) *Kadar susutnilai untuk kenderaan dan peralatan adalah 10% atas kos.*
- iii) *Peruntukan hutang ragu adalah 2% daripada penghutang.*
- iv) *RM120 daripada jumlah insuran yang di bayar adalah untuk Januari dan Februari 2019.*
- v) *Perbelanjaan terakru untuk tahun tersebut adalah:*

<i>Komisyen</i>	<i>RM200</i>
<i>Gaji</i>	<i>RM500</i>

Anda dikehendaki untuk menyediakan:

- CLO2
C4 (a) *Penyata Pendapatan Komprehensif Bagi Tahun Berakhir Pada 31 Disember 2018.* [15 markah]
- CLO2
C4 (b) *Penyata Kedudukan Kewangan Pada 31 Disember 2018.* [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

(a)

- i) Identify the accurate date for the following accounting periods.

Types of Accounting Period	Starting Date	Closing Date
Yearly	(i)	30 June 2018
Monthly	1 March 2018	(ii)
Semi-annually	1 September 2018	(iii)
Quarterly	(iv)	30 June 2018
Yearly	1 January 2018	(v)
(vi)	1 March 2018	28 February 2019
Monthly	(vii)	30 September 2018

[7 marks]

- ii) Recognize the complete accounting cycle phases.

[8 marks]

CLO1
C2

CLO2
C4

(b) Determine the suitable source document for the following situations.

No	Situations	Source Document
i)	Cash purchase	
ii)	Sales on credit	
iii)	Payment by cheque	
iv)	Ask for details of supplier's product	
v)	Immediate cash payment	
vi)	Summary of all transactions	
vii)	Understated invoice price	
viii)	Overstated invoice price	
ix)	Answer customer's enquiry	
x)	Drawings of goods	

[10 marks]

SOALAN 1

(a)

i) Kenalpasti tarikh yang tepat untuk tempoh perakaunan yang berikut.

<i>Tempoh</i>	<i>Tarikh Mula</i>	<i>Tarikh Tutup</i>
<i>Tahunan</i>	<i>(i)</i>	<i>30 Jun 2018</i>
<i>Bulanan</i>	<i>1 Mac 2018</i>	<i>(ii)</i>
<i>Setengah Tahun</i>	<i>1 September 2018</i>	<i>(iii)</i>
<i>Sukuan</i>	<i>(iv)</i>	<i>30 Jun 2018</i>
<i>Tahunan</i>	<i>1 Januari 2018</i>	<i>(v)</i>
<i>(vi)</i>	<i>1 Mac 2018</i>	<i>28 Februari 2019</i>
<i>Bulanan</i>	<i>(vii)</i>	<i>30 September 2018</i>

[7 markah]

ii) Kenalpasti fasa-fasa kitaran perakaunan yang lengkap.

[8 markah]

(b) Tentukan dokumen sumber yang sesuai untuk situasi-situasi yang berikut:

<i>No</i>	<i>Situasi</i>	<i>Dokumen Sumber</i>
<i>i)</i>	<i>Belian tunai</i>	
<i>ii)</i>	<i>Jualan secara hutang</i>	
<i>iii)</i>	<i>Bayaran dengan cek</i>	
<i>iv)</i>	<i>Bertanya keterangan tentang produk pembekal</i>	
<i>v)</i>	<i>Bayaran segera dengan tunai</i>	
<i>vi)</i>	<i>Ringkasan semua urusanniaga</i>	
<i>vii)</i>	<i>Terkurang harga invois</i>	
<i>viii)</i>	<i>Terlebih harga invois</i>	
<i>ix)</i>	<i>Menjawan persoalan pelanggan</i>	
<i>x)</i>	<i>Ambilan barang niaga</i>	

[10 markah]

CLO1
C2CLO2
C4

QUESTION 2

Puan Suhana commenced her florist shop Blooming Florist on 1 July 2018 with cash at bank RM25,000, cash in hand RM3,000 and furniture RM3,500. The following transactions occurred in July 2018.

July	Transactions
3	Purchased goods RM2,550 on credit from Rams Roses with 20% discount.
7	Sold goods RM820 on credit to Amin Florist with 10% discount.
12	Puan Suhana brought in a table from her home RM120 to be use in the business.
18	Sold goods RM500 on credit to Atika Florist.
20	Puan Suhana took goods worth RM50 for personal use.
23	Purchased goods RM1,440 on credit from Teoh Garden.
24	Returned defect goods to Teoh Garden RM160.

CLO2
C4

Analyze the above transactions and record into the appropriate journals.

[25 marks]

SOALAN 2

Puan Suhana memulakan perniagaan kedai bunga Blooming Florist pada 1 Julai 2018 dengan tunai di bank RM25,000, tunai di tangan RM3,000 dan perabot RM3,500. Urusniaga-urusniaga berikut telah berlaku sepanjang bulan Julai 2018.

Julai	Urusniaga-urusniaga
3	<i>Membeli barang niaga RM2,550 secara hutang dari Rams Roses dengan diskaun 20%.</i>
7	<i>Menjual barang niaga RM820 secara hutang kepada Amin Florist dengan diskaun 10%.</i>
12	<i>Puan Suhana telah membawa masuk sebuah meja dari rumahnya RM120 untuk digunakan di dalam perniagaan.</i>
18	<i>Menjual barang niaga RM500 secara hutang kepada Atika Florist.</i>
20	<i>Puan Suhana telah mengambil barang niaga bernilai RM50 untuk kegunaan peribadi.</i>
23	<i>Membeli barang niaga RM1,440 secara hutang dari Teoh Garden.</i>
24	<i>Memulangkan barang yang rosak kepada Teoh Garden RM160.</i>

CLO2
C4

Analisis urusniaga-urusniaga di atas dan rekodkan ke dalam jurnal-jurnal yang bersesuaian.

[25 markah]

SOALAN TAMAT