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UNIVERSITI TUN HUSSEIN ONN MALAYSIA

**FINAL EXAMINATION
SEMESTER III
SESSION 2016/2017**

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COURSE NAME : ACCOUNTING AND FINANCE
COURSE CODE : DAT 20702
PROGRAMME : DAT
EXAMINATION DATE : AUGUST 2017
DURATION : 2 HOURS
INSTRUCTION : ANSWER ALL QUESTIONS.

THIS QUESTION PAPER CONSISTS OF TWENTY (20) PAGES

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RAFIKAH BINTI MOHD HANIFA
Ketua Jabatan
Jabatan Teknologi Maklumat
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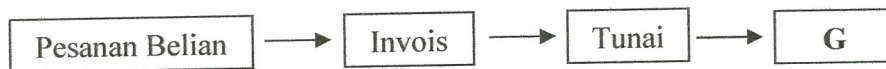
SULIT**BAHASA MELAYU****BAHAGIAN A (20 markah)**

- S1** Pada tahun kewangan 2016, Kedai Buku Winnie masih merekod komputer pejabat pada harga belian iaitu RM3,000 walaupun harga pasaran ialah RM1,800.

Apakah konsep perakaunan yang terlibat?

- A. Ketekalan
- B. Kos sejarah
- C. Tempoh perakaunan
- D. Wang sebagai ukuran

- S2** Aliran dokumen berikut berlaku dalam urus niaga tunai.



Apakah G?

- A. Memo
- B. Resit
- C. Keratan cek
- D. Penyata akaun

- S3** Urusniaga berikut telah berlaku dalam perniagaan Kedai Buku Liong.

Encik Liong membayar kepada Pembekal Buku Izzat RM8,500 dengan cek. Beliau menerima diskaun tunai sebanyak RM200.

Apakah kesan urusniaga tersebut terhadap persamaan perakaunan?

	Aset (RM)	Liabiliti (RM)	Ekuiti Pemilik (RM)
A.	(8,500)	(8,700)	200
B.	8,700	8,500	200
C.	8,500	8,700	(200)
D.	(8,500)	(8,300)	(200)

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SULIT

- S4** Pada 5 Januari 2017, Kedai Alat Tulis Amrina membeli perabot secara kredit bernilai RM2,600 daripada Kedai Perabot Aziera.

Bagaimanakah urus niaga ini dicatat dalam buku akaun Kedai Alat Tulis Amrina?

Jurnal Am

A.

Tarikh	Butir	Debit	Kredit
2017 Jan 5	Belian Perabot	RM 2,600	RM 2,600

Jurnal Am

B.

Tarikh	Butir	Debit	Kredit
2017 Jan 5	Belian Kedai Perabot Aziera	RM 2,600	RM 2,600

Jurnal Am

C.

Tarikh	Butir	Debit	Kredit
2017 Jan 5	Perabot Belian	RM 2,600	RM 2,600

Jurnal Am

D.

Tarikh	Butir	Debit	Kredit
2017 Jan 5	Perabot Kedai Perabot Aziera	RM 2,600	RM 2,600

- S5** Pernyataan manakah yang menerangkan ciri saham biasa?

- A. Kadar dividen tidak tetap
- B. Dividen dibayar terlebih dahulu
- C. Berhak menerima tunggakan dividen
- D. Kadar dividen dinyatakan dalam Tatawujud Syarikat

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- S6** Pernyataan manakah yang merupakan ciri sebuah milikan tunggal?

- A. Liabiliti pemilik terhad
- B. Modal disumbangkan oleh pemilik
- C. Untung atau rugi dibahagi sama rata antara pemilik dan ahlinya
- D. Dikenakan cukai atas pendapatan perniagaan

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S7 Akaun berikut diambil daripada Lejar Kedai Niventhiraan.

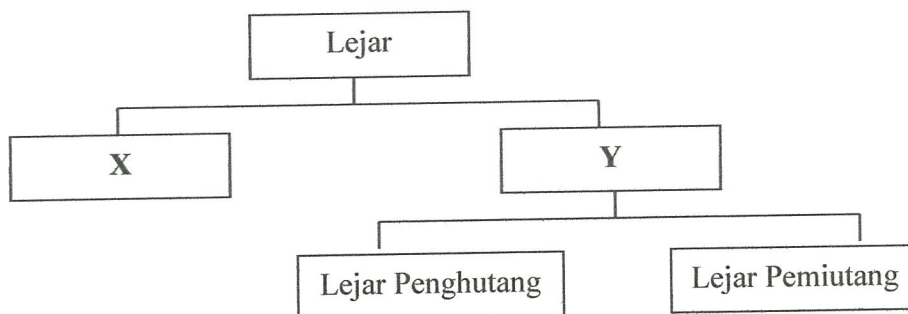
Akaun Bank			
2017		RM	
Mac 15	Syarikat Fieza	320	

Syarikat Fieza			
	2017		RM
	Mac 15	Bank	320

Apakah urusan niaga yang berlaku pada 15 Mac 2017?

- A. Belian barang niaga daripada Syarikat Fieza RM320
- B. Terima cek daripada Syarikat Fieza RM320
- C. Jualan barang niaga kepada Syarikat Fieza RM320
- D. Cek yang diterima daripada Syarikat Fieza RM320 adalah cek tak laku

S8 Maklumat berikut berkaitan pembahagian lejar.



Apakah X dan Y?

	X	Y
A.	Akaun Perorangan	Akaun Bukan Perorangan
B.	Akaun Bukan Perorangan	Akaun Perorangan
C.	Lejar Am	Lejar Subsidiari
D.	Lejar Subsidiari	Lejar Am

S9 Apakah tujuan diskaun niaga diberikan?

- A. Menggalakkan pelanggan membeli secara tunai
- B. Mendorong pelanggan membeli barang secara pukal
- C. Mengelakkan berlaku hutang lapuk dalam perniagaan
- D. Meningkatkan jualan kerana diberikan kepada semua pelanggan

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- S10** Pada 30 Julai 2017, Puan Misalley membeli barang niaga berharga RM600 secara kredit dengan syarat: 15% 10 hari; 10% 15 hari.

Berapakah jumlah hutang yang perlu dibayar pada 10 Ogos 2017?

- A. RM450
- B. RM510
- C. RM540
- D. RM600

- S11** Perniagaan Izwan mendapati cek yang diterima daripada Kedai Akma adalah cek tak layan.

Bagaimana perkara tersebut direkod?

	Akaun Didebit	Akaun Dikredit
A.	Bank	Kedai Akma
B.	Kedai Akma	Bank
C.	Bank	Perniagaan Izwan
D.	Perniagaan Izwan	Kedai Akma

- S12** Maklumat berikut diperoleh daripada perniagaan Syarikat Riah Dalila Sendirian Berhad.

2017	Transaksi	RM
Jan 6	Membeli alat tulis pejabat secara tunai	500
15	Membeli alat tulis secara kredit daripada Amirullah Stationery	600
31	Stok bekalan alat tulis yang belum digunakan	200

Berapakah jumlah alat tulis yang dicatat dalam Akaun Untung Rugi?

- A. RM200
- B. RM900
- C. RM1,100
- D. RM1,300

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S13 Maklumat berikut berkaitan dengan modal saham biasa Syarikat Fasihah.

Modal dibenarkan	Modal diterbitkan	Nilai tara sesaham
1,000,000 unit	750,000 unit	RM0.50

Berapakah jumlah modal berbayar?

- A. RM125,000
- B. RM375,000
- C. RM500,000
- D. RM875,000

S14 Maklumat berikut diperoleh daripada buku Perniagaan Syamaine pada 31 Disember 2016.

Butiran	RM
Modal awal	10,500
Modal akhir	15,000
Modal tambahan	1,500
Untung bersih	3,750

Berapakah ambilan perniagaan tersebut?

- A. RM750
- B. RM2,250
- C. RM4,500
- D. RM5,250

S15 Maklumat berikut diberikan oleh Bryan Enterprise.

Butiran	RM
Insurans terdahulu	250
Overdraf bank	1,500
Penghutang	6,000

Berapakah nisbah semasa Bryan Enterprise?

- A. 0.24 : 1
- B. 0.29 : 1
- C. 3.43 : 1
- D. 4.17 : 1

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S16 Akaun berikut menunjukkan catatan lejar bagi satu urusaniaga.

Akaun Tunai			
	2017		RM
	Mac 10	Kenderaan	30,000

Akaun Kenderaan			
2017		RM	
Mac 10	Tunai	30,000	

Prinsip manakah yang diamalkan?

- A. Berterusan
- B. Pemadanan
- C. Catatan bergu
- D. Kos sejarah

S17 Maklumat berikut diperolehi daripada buku Perniagaan Akram.

Butiran	RM
Aset bukan semasa	10,000
Aset semasa	6,980
Liabiliti bukan semasa	6,000
Liabiliti semasa	580

Berapakah ekuiti pemilik perniagaan berkenaan?

- A. RM10,400
- B. RM11,560
- C. RM22,400
- D. RM23,560

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S18 Rekod urusaniaga di dalam buku catatan pertama dibuat berdasarkan dokumen sumber. Pilih padanan yang tepat.

	Buku Catatan Pertama	Dokumen Sumber
A.	Jurnal Pulangan Jualan	Nota Debit (Asal)
B.	Jurnal Pulangan Belian	Nota Kredit (Asal)
C.	Jurnal Jualan	Invois (Asal)
D.	Jurnal Belian	Invois (Salinan)

SULIT

S19 Petikan akaun berikut diperoleh daripada Lejar Kedai Najiha.

Akaun Ammar		
	2017	RM
	Jan 1	Baki b/b
		1,500

Apakah urusaniaga bagi menerangkan catatan di atas?

- A. Kedai Najiha berhutang RM1,500 daripada Ammar
- B. Ammar membayar RM1,500 kepada Kedai Najiha
- C. Kedai Najiha membayar RM1,500 kepada Ammar
- D. Ammar berhutang RM1,500 daripada Kedai Najiha

S20 Urusniaga berikut berlaku dalam perniagaan kepunyaan Encik Steven.

Encik Steven mengambil barang niaga bernilai RM100 daripada perniagaannya untuk kegunaan peribadi.

Apakah catatan bergu yang terlibat dalam urusaniaga tersebut?

- A. Debit Akaun Tunai, Kredit Akaun Stok
- B. Debit Akaun Ambilan, Kredit Akaun Belian
- C. Debit Akaun Ambilan, Kredit Akaun Tunai
- D. Debit Akaun Tunai, Kredit Akaun Belian

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SULIT**BAHAGIAN B (80 markah)**

S21 Encik Yuen Ming memulakan perniagaan MING Enterprise pada 1 Januari 2017 dengan membawa aset berikut:

Aset	RM
Perabot	3,000
Kenderaan	37,000
Tunai di bank	12,000

Urusniaga berikut berlaku sepanjang bulan Januari 2017.

- Beli barang niaga secara kredit RM3,500.
- Bayar sewa dengan cek RM600.
- Jual barang niaga berkos RM800 secara kredit pada harga RM1,900.
- Bayar pemiutang dengan cek RM2,850 dan terima diskaun RM150.
- Terima cek dari penghutang berjumlah RM1,270.
- Pemilik membawa masuk tunai RM3,000 ke dalam perniagaan dan dibankkan.
- Sekeping cek yang diterima daripada penghutang RM507 telah dipulangkan oleh bank dengan bertanda 'Rujuk Penyuruh Bayar'.
- Pemilik telah mengeluarkan cek RM610 untuk kegunaan peribadi.
- Perniagaan telah meminjam daripada bank sebanyak RM5,000. Wang tersebut dimasukkan ke dalam akaun bank perniagaan.

Anda dikehendaki menyediakan:

- (a) Jadual Persamaan Perakaunan mengikut format seperti di bawah:

Aset					=	Liabiliti		+	Ekuiti Pemilik		
Perabot	Kenderaan	Bank	Penghutang	Stok		Pemiutang	Pinjaman		Modal	Ambilan	Untung Bersih
RM	RM	RM	RM	RM		RM	RM		RM	RM	RM

(34 markah)

- (b) Kunci Kira-kira pada 31 Januari 2017.

(26 markah)

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S22 Lau Berhad dan Shafiq Berhad menjalankan perniagaan menjual peralatan elektrik di Kluang, Johor. Penyata kewangan bagi kedua-dua firma adalah seperti berikut:

Penyata Pendapatan bagi tahun berakhir 30 September 2016

	Lau Berhad		Shafiq Berhad	
	RM	RM	RM	RM
Jualan		185,000		210,000
Tolak: <u>Kos jualan</u>				
Stok awal	21,670		18,580	
Tambah: Belian	<u>66,805</u>		<u>95,317</u>	
	88,475		113,897	
Tolak: Stok akhir	<u>19,100</u>		<u>24,380</u>	
		<u>69,375</u>		<u>89,517</u>
Untung Kasar		115,625		120,483
Tolak:				
Belanja operasi		<u>60,125</u>		<u>61,683</u>
Untung bersih		<u>55,500</u>		<u>58,800</u>

Kunci Kira-kira pada 30 September 2016

	Lau Berhad			Shafiq Berhad		
	RM	RM	RM	RM	RM	RM
Jumlah Aset Bukan Semasa			175,978			230,702
<u>Aset Semasa:</u>						
Stok	19,100			24,380		
Penghutang	18,411			6,627		
Bank	<u>11,692</u>			<u>4,536</u>		
		49,203			35,543	
Tolak: <u>Liabiliti Semasa</u>						
Pemiutang	16,701			23,695		
Belanja Terakru	<u>2,980</u>			<u>-</u>		
		<u>19,681</u>				
Modal kerja			<u>29,522</u>			<u>11,848</u>
			<u>205,500</u>			<u>242,550</u>
<u>Ekuiti Pemilik:</u>						
Modal			150,000			183,750
Tambah: Untung bersih			55,500			58,800
			<u>205,500</u>			<u>242,550</u>

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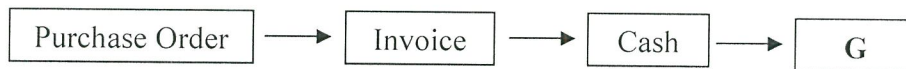
CONFIDENTIAL**BAHASA INGGERIS*****PART A (40 marks)***

- Q1** In the financial year 2016, Winnie's Book Store still recorded an office computer at a purchase price of RM3,000 although the market price was RM1,800.

What accounting concepts are involved?

- A. Consistency
- B. Historical cost
- C. Accounting period
- D. Money as a measure

- Q2** The following flow of documents occurs in cash transactions.



What is G?

- A. Memo
- B. Receipt
- C. Cheque
- D. Account statement

- Q3** The following transaction occurred in Liong Bookstore business.

Mr Liong paid to Book Supplier Izzat RM8,500 by cheque. He received a cash discount of RM200.

What is the effect of the transaction on accounting equation?

	<i>Asset (RM)</i>	<i>Liability (RM)</i>	<i>Owner's Equity (RM)</i>
A.	(8,500)	(8,700)	200
B.	8,700	8,500	200
C.	8,500	8,700	(200)
D.	(8,500)	(8,300)	(200)

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- Q4** On January 5, 2017, Amrina Stationery Shop bought furniture worth RM2,600 from Aziera Furniture Store.

How is this transaction recorded in Amrina's Stationery Shop account?

General Journal

A.

<i>Date</i>	<i>Items</i>	<i>Debit</i>	<i>Credit</i>
2017 Jan 5	Purchase Furniture	RM 2,600	RM 2,600

General Journal

B.

<i>Date</i>	<i>Items</i>	<i>Debit</i>	<i>Credit</i>
2017 Jan 5	Purchase Aziera Furniture Store	RM 2,600	RM 2,600

General Journal

C.

<i>Date</i>	<i>Items</i>	<i>Debit</i>	<i>Credit</i>
2017 Jan 5	Furniture Purchase	RM 2,600	RM 2,600

General Journal

D.

<i>Date</i>	<i>Items</i>	<i>Debit</i>	<i>Credit</i>
2017 Jan 5	Furniture Aziera Furniture Store	RM 2,600	RM 2,600

- Q5** Which statement describes typical stock feature?

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- A. Dividend rates are not fixed
 B. Dividend paid in advance
 C. Entitled to receive dividend arrears
 D. The dividend rate is stated in the Company's Statement

- Q6** Which statement is a characteristic of a sole proprietorships?

- A. Limited owner liability
 B. Capital donated by owner
 C. Profit or loss is equally divided between the owner and its members
 D. Taxes on business income

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Q7 The following accounts are taken from Niventhiraan Store Ledger.

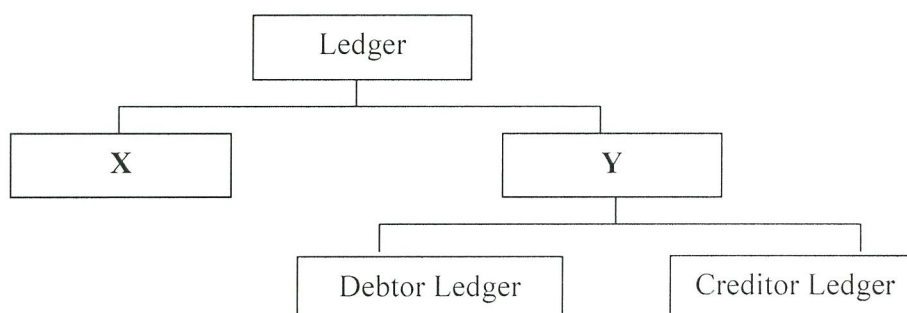
Bank Account			
2017		RM	
Mar 15	Fieza Company	320	

Fieza Company			
	2017		RM
	Mar 15	Bank	320

What is the transaction that took place on March 15, 2017?

- A. Purchase of merchandise from Fieza Company RM320
- B. Receive cheque from Fieza Company RM320
- C. Sale of merchandise to Fieza Company RM320
- D. Cheque received from Fieza Company RM320 are unsolicited cheque

Q8 The following information relates to distribution of the ledger.



What is X and Y?

	X	Y
A.	Individual Account	Non Individual Account
B.	Non Individual Account	Individual Account
C.	General Ledger	Subsidiary Ledger
D.	Subsidiary Ledger	General Ledger

Q9 What is the purpose of a discounted sale?

- A. Encourage customers to buy in cash
- B. Encourage customers to buy goods in bulk
- C. Avoid bad debts in business
- D. Increase sales because given to all customers

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Q10 On July 30, 2017, Ms Misalley purchased merchandise priced at RM600 on credit provided: 15% 10 days; 10% 15 days.

What is the amount of debt due on August 10, 2017?

- A. RM450
- B. RM510
- C. RM540
- D. RM600

Q11 Izwan's business finds cheque received from Akma Shop is a non-service cheque.

How is this transaction recorded?

	Debit Account	Credit Account
A.	Bank	Kedai Akma
B.	Akma Shop	Bank
C.	Bank	Izwan business
D.	Izwan business	Akma Shop

Q12 The following information is obtained from the business of Riah Dalila Sendirian Berhad.

2017	Transaction	RM
Jan 6	Buy cash office stationery	500
15	Purchase stationery on credit from Amirullah Stationery	600
31	Stationery supplies stock that have not been used	200

How much stationery is recorded in the Profit and Loss Account?

- A. RM200
- B. RM900
- C. RM1,100
- D. RM1,300

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Q13 The following information relates to the ordinary share capital of Fasihah Company.

<i>Authorised Capital</i>	<i>Issued Capital</i>	<i>Par Value Per Share</i>
1,000,000 unit	750,000 unit	RM0.50

What is the amount of paid capital?

- A. RM125,000
- B. RM375,000
- C. RM500,000
- D. RM875,000

Q14 The following information is obtained from Syamaine Business book on December 31, 2016.

<i>Particulars</i>	<i>RM</i>
Initial capital	10,500
Final capital	15,000
Additional capital	1,500
Net profit	3,750

How much is the business drawings?

- A. RM750
- B. RM2,250
- C. RM4,500
- D. RM5,250

Q15 The following information is provided by Bryan Enterprise.

<i>Particulars</i>	<i>RM</i>
Previous insurance	250
Bank overdraft	1,500
Debtors	6,000

What is the current ratio of Bryan Enterprise?

- A. 0.24 : 1
- B. 0.29 : 1
- C. 3.43 : 1
- D. 4.17 : 1

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Q16 The following accounts show the ledger for one transaction.

<i>Cash Account</i>			
	2011		RM
	Mar 10	Vehicle	30,000

<i>Vehicle Account</i>			
2017			RM
Mar 10	Cash	30,000	

Which principle is practiced?

- A. Persistent
- B. Matching
- C. Double entry
- D. Historical cost

Q17 The following information is obtained from Akram's Business book.

Particulars	RM
Non current asset	10,000
Current asset	6,980
Non current liability	6,000
Current liability	580

How much is the business owner's equity?

- A. RM10,400
- B. RM11,560
- C. RM22,400
- D. RM23,560

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Q18 The transaction record in the original entry book is based on the source document. Choose the correct answer.

	Original Entry Book	Source Document
A.	Sales Return Journal	Debit Note (Original)
B.	Purchase Return Journal	Credit Note (Original)
C.	Sales Journal	Invoice (Original)
D.	Purchase Journal	Invoice (Copy)

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Q19 The following account quotes are obtained from Najiha Shop Ledger.

<i>Ammar Account</i>		
	2017	RM
	Jan 1	Balance b/b
		1,500

What is the business to explain the above transaction?

- A. Najiha Shop owes RM1,500 from Ammar
- B. Ammar paid RM1,500 to Najiha Shop
- C. Najiha Shop paid RM1,500 to Ammar
- D. Ammar owes RM1,500 from Najiha Shop

Q20 The following transactions occur in Mr. Steven business.

Mr Steven took a RM100 merchandise from his business for personal use.

What is the double entry involved in the transaction?

- A. Debit Cash Account, Credit Stock Account
- B. Debit Drawings Account, Credit Purchase Account
- C. Debit Drawings Account, Credit Cash Account
- D. Debit Cash Account, Credit Purchase Account

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CONFIDENTIAL**PART B (60 marks)**

Q21 Mr. Yuen Ming started the business of MING Enterprise on January 1, 2017 with the following assets:

Asset	RM
Furniture	3,000
Vehicle	37,000
Cash in bank	12,000

The following transactions occurred throughout the month of January 2017.

- (i) Bought goods on credit RM3,500.
- (ii) Paid rent with cheque RM600.
- (iii) Sold goods costing RM800 on credit at RM1,900.
- (iv) Paid creditor with cheque RM2,850 and received discount RM150.
- (v) Received cheque from debtor RM1,270.
- (vi) Owner brought in cash RM3,000 into business deposited into the business bank account.
- (vii) A cheque received from debtor RM507 returned by bank signed 'Refer drawer'.
- (viii) Owner withdrew cheque RM610 for personal use.
- (ix) Business borrowed from bank RM5,000. The money was deposited into the business bank account.

You are required to prepare:

- (a) Accounting Equation Table according to the format as below:

Asset					=	Liability		+	Owner's Equity		
Furniture	Vehicle	Bank	Debtor	Stock		Creditor	Loan		Capital	Drawings	Net Profit
RM	RM	RM	RM	RM		RM	RM		RM	RM	RM

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(34 marks)

- (b) Balance Sheet as at 31st January 2017.

(26 marks)

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Q22 Lau Berhad and Shafiq Berhad selling electrical appliances in Kluang, Johor. The financial statements of both firms are as follows:

Income Statement for year ended 30 September 2016

	<u>Lau Berhad</u>		<u>Shafiq Berhad</u>	
	RM	RM	RM	RM
Sales		185,000		210,000
Minus: <u>Cost of goods sold</u>				
Initial stock	21,670		18,580	
Plus: Purchases	<u>66,805</u>		<u>95,317</u>	
	88,475		113,897	
Minus: Final stock	<u>19,100</u>		<u>24,380</u>	
		<u>69,375</u>		<u>89,517</u>
Gross profit		115,625		120,483
Minus:				
Operating expenses		<u>60,125</u>		<u>61,683</u>
Net profit		<u>55,500</u>		<u>58,800</u>

Balance sheet as at 30 September 2016

	<u>Lau Berhad</u>			<u>Shafiq Berhad</u>		
	RM	RM	RM	RM	RM	RM
Total non-current asset			175,978			230,702
<u>Current asset:</u>						
Stock	19,100			24,380		
Debtor	18,411			6,627		
Bank	<u>11,692</u>			<u>4,536</u>		
		49,203			35,543	
Minus : <u>Current liability</u>						
Creditor	16,701			23,695		
Accrued expenses	<u>2,980</u>			<u>-</u>		
		<u>19,681</u>				
Working capital			<u>29,522</u>			<u>11,848</u>
			<u>205,500</u>			<u>242,550</u>
<u>Owner's equity:</u>						
Capital			150,000			183,750
Plus: Net profit			55,500			58,800
			<u>205,500</u>			<u>242,550</u>

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You are required:

(a) *Calculate for both firms:*

- (i) *Net profit on sales*
- (ii) *Return on capital*
- (iii) *Current ratio*
- (iv) *Stock turnover rate (to 1 decimal point)*

(16 marks)

(b) (i) *Based on your answer in S22 (a), state which business will you prioritize for future investments?*

(1 mark)

(ii) *Give reasons to support your answer in S22(b)(i).*

(3 marks)

- END OF QUESTIONS -

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