



UNIVERSITI TUN HUSSEIN ONN MALAYSIA

PEPERIKSAAN AKHIR SEMESTER II SESI 2009/2010

NAMA MATA PELAJARAN : PERAKAUNAN DAN KEWANGAN
KOD MATA PELAJARAN : DIT 2072
KURSUS : 1 DIT / 2 DIT
TARIKH PEPERIKSAAN : APRIL / MEI 2010
JANGKA MASA : 3 JAM
ARAHAN : JAWAB LIMA (5) SOALAN
SAHAJA.

SOALAN BAHASA MALAYSIA

SI Berikut adalah Imbangan Duga pada 31 Disember 2009 yang dikeluarkan oleh syarikat pemilikan tunggal, Safety Car Rental

Jadual S1 (a) : Imbangan Duga pada 31/12/2009, Safety Car Rental

	RM	RM
Tunai	18,400	
Insuran	12,000	
Kenderaan	185,000	
Perabot Pejabat	13,400	
Gaji	36,150	
Ambilan	10,000	
Baikpulih	9,600	
Utiliti	8,600	
Bekalan Alatulis Pejabat	4,800	
Hasil		127,050
Hasil Prabayar		15,300
Pemuitang		5,600
Pinjaman Jangka Panjang		100,000
Modal		50,000
	297,950	297,950

Jadual SI (b) : Nota Tambahan

1. Susutnilai tahunan kenderaan adalah 5% daripada nilai buku
2. Hasil Prabayar yang telah diperoleh selama 31 Disember sebanyak RM8,750
3. Gaji terakru pada 31 Disember berjumlah RM900
4. Hasil Terakru pada 31 Disember adalah RM2,400
5. Kadar faedah pinjaman adalah 6% setahun dan pinjaman diperoleh pada 1 Julai 2009

Berdasarkan daripada maklumat yang diberikan

- a) Sediakan Akaun Legar bagi setiap nota pelarasan pada 31 Disember 2009
(5 markah)
- b) Sediakan Imbangan duga terlaras pada 31 Disember 2009
(5 markah)

S2 Berikut adalah catatan transaksi urusanniaga yang dijalankan syarikat perdagangan, Suci Merchant Sdn Bhd (SMSB) pada bulan Mac 2010

Jadual S2 (a): Butiran Transaksi Urusniaga Suci Merchant Sdn Bhd

No.	Tarikh	Butiran
1.	01/03/2010	SMSB telah membuat belian inventori bernilai RM50,000 secara kredit dengan terma kredit (n5/10, n/eom) dari Best Merchant Wholesale (BMW) dan syarat penghantaran FOB destinasi
2.	09/03/2010	SMSB melakukan pulangan belian bernilai RM7,500 dan menjelaskan kesemua baki akaun belum bayar kepada BMW.
3.	15/03/2010	SMSB telah menjalankan jualan secara kredit kepada Johan Enterprise (JE) bernilai RM48,500 FOB titik perkapalan dan diskaun 3/10, n/20
4.	20/03/2010	JE menghantar memo menyatakan barangan tidak memenuhi kualiti yang dipesan dan SMSB telah menghantar nota kredit bernilai RM5,500 kepada JE
5.	23/03/2010	JE menjelaskan kesemua baki akaun belum terima sepenuhnya

Jadual S2 (b) : Maklumat Tambahan

- Belanja pentadbiran adalah sebanyak RM3,500 dan baki tunai pada 1 Mac adalah RM77,000
- Stok awal bulan Mac bernilai RM12,500 sementara stok akhir bulan Mac bernilai RM12,000

Berdasarkan daripada maklumat yang telah diberikan

- a) Sediakan akaun leger yang berkaitan mengikut urusanniaga yang diberi dengan menggunakan sistem inventori berkala (8 markah)
- b) Kira Kos Barangan Dijual pada bulan berkenaan (2 markah)

S3

- a) Jelaskan **DUA (2)** tujuan Penyata Aliran Tunai disediakan (2 markah)
- b) Terangkan dengan ringkas **TIGA (3)** kategori aktiviti perniagaan yang boleh ditunjukkan di dalam Penyata Aliran Tunai (3 markah)
- c) Berikut adalah butiran maklumat yang dipetik dari Penyata Pendapatan dan Kunci Kira-Kira Syarikat Utama Bhd untuk tahun berakhir 31 Disember 2004 & 2005.

Jadual S3 (a) : Butiran Maklumat Kewangan Syarikat Utama Bhd

Butiran Maklumat	2005 RM	2004 RM
Jualan	1,000,000	n/a
Belian	400,000	n/a
Belanja Gaji Pekerja	230,000	n/a
Dividen Interim	20,000	n/a
Dividen Cadangan Akhir	30,000	n/a
Akaun Belum Terima	150,000	110,000
Akaun Belum Bayar	70,000	52,000
Tanah & Bangunan	600,000	400,000
Kenderaan	160,000	100,000
Dividen Belum Bayar	30,000	20,000

Jadual S3 (b) : Maklumat Tambahan

i.	Susut nilai dikenakan pada tanah & bangunan adalah sebanyak RM20,000 dan kenderaan sebanyak RM30,000
ii.	Nilai buku kenderaan sebanyak RM10,000 telah dijual pada RM25,000
iii.	Tiada penjualan tanah & bangunan pada tahun semasa

Berdasarkan maklumat yang telah diberikan di atas dengan menggunakan kaedah langsung, kira aliran tunai terimaan dan bayaran seperti berikut:-

- i. Terimaan tunai dari pelanggan
- ii. Bayaran tunai kepada pembekal dan belanja gaji pekerja
- iii. Bayaran pembelian tanah dan bangunan
- iv. Bayaran pembelian kenderaan
- v. Bayaran divided

(5 markah)

S4

- a) Nyatakan dengan ringkas **DUA (2)** perbandingan di antara Perakaunan Kewangan dan Perakaunan Pengurusan
(2 markah)
- b) Jelaskan **TIGA (3)** tujuan kepentingan maklumat Perakaunan Pengurusan disediakan
(3 markah)
- c) Syarikat Home Electronic Manufacturing Sdn Bhd (HEM) adalah dalam usaha mengeluarkan vacuum mini iaitu sebuah peralatan baru vacuum untuk kegunaan pengguna rumah. HEM bercadang mengeluarkan sebanyak 5,000 unit pada bulan Mei ini. Berikut adalah butiran kos pengeluaran dan lain-lain belanja yang terlibat.

Jadual S4 : Butiran Maklumat

Butiran Kos	RM	Unit / Tempoh
Bahan mentah langsung	90	unit
Upah pekerja barisan produk	15	unit
Bahan mentah pelbagai	1.80	unit
Komisyen jualan	7.50	unit
Sewa peralatan kilang	2,500	bulan
Insuran kilang	650	bulan
Kos utiliti pengeluaran	1,200	bulan
Bekalan pejabat am	700	bulan
Susut nilai peralatan pejabat	450	bulan
Gaji penyelia	2,500	bulan
Susut nilai bangunan kilang	1,800	bulan
Cukai harta tanah	3,600	tahun
Pengiklanan	24,000	tahun

Berdasarkan butiran yang telah diberikan di atas, kira kos seperti berikut:-

- i. Kos Bahan Mentah Langsung
- ii. Kos Overhead
- iii. Kos Prima
- iv. Kos Penukaran
- v. Kos Pengeluaran

(5 markah)

S5 Berikut adalah petikan maklumat dari penyata kewangan untuk syarikat Son & Son Partners bagi tahun 2008 dan 2009

Jadual S5 : Rekod Kewangan Son & Son Partners

	2009	2008	2007
Akaun Belum Terima	45,500	45,000	44,000
Inventori	80,000	70,000	60,000
Jumlah Aset	630,000	500,000	455,000
Jumlah Ekuiti Pemilik	343,200	287,000	285,500
Jualan Kredit	1,100,000	800,000	n/a
Kos Barang Dijual	803,000	560,000	n/a
Belanja Faedah	11,200	11,200	n/a
Untung Bersih	109,050	46,100	n/a

- a) Berdasarkan maklumat yang diberi di atas, kira nisbah bagi tahun 2008 dan tahun 2009 seperti berikut:-
- i. Pusing-ganti aset
 - ii. Pusing-ganti inventori
 - iii. Pusing-ganti akaun belum terima
 - iv. Purata kutipan akaun belum terima
 - v. Margin untung
 - vi. Margin untung kasar
 - vii. Pulangan ke atas aset
 - viii. Pulangan ke atas pemilik
- (8 markah)
- b) Jelaskan dengan ringkas rumusan perbandingan dari analisis yang dilakukan pada nisbah yang telah diperolehi seperti di bawah:-
- i. Nisbah pusing-ganti akaun belum terima
 - ii. Nisbah margin untung
- (2 markah)

- S6 Berikut adalah maklumat Penyata Pendapatan Syarikat Tilam Raja dan purata industri bagi tahun berakhir 2009

Jadual S6 : Penyata Pendapatan Bagi Tahun Berakhir 30 Jun 2009

Butiran	Tilam Raja	Purata Industri
	RM	%
Jualan Bersih	2,200,000	
Kos Barang Dijual	1,606,000	75
Untung Kasar	594,000	
Belanja Jualan & Pentadbiran	307,600	19.5
Untung Sebelum Faedah & Cukai	286,400	
Belanja Faedah	22,400	3
Untung Sebelum Cukai	264,000	
Belanja Cukai Pendapatan	45,900	2.5
Untung Bersih	218,100	

- a) Berdasarkan maklumat yang diberikan, sediakan analisis menegak keatas Penyata Pendapatan Syarikat Tilam Raja.
(5 markah)
- b) Terangkan dengan jelas, perbandingan dan rumusan dari hasil analisis yang diperolehi terhadap purata industri yang diberikan.
(5 markah)

- S7 Syarikat Electrotech adalah pengedar MONITOR 18" untuk pelbagai komputer desktop bercadang membuat pengedaran baru bagi tahun 2010. Penyediaan belanjawan adalah berdasarkan penyataan maklumat berikut:

Jadual S7 (a) : Butiran Pengedaran Syarikat Electrotech

	Suku 1	Suku 2	Suku 3	Suku 4
Jualan pada 2009				60,000
Ramalan Jualan pada 2010 (meningkat dari suku akhir 2009)	10%	10%	15%	15%
Inventori Akhir	3,000	5,000	7,000	9,000

Jadual S7 (b): Maklumat Tambahan

<ul style="list-style-type: none"> • Harga jualan seunit akan dikekalkan pada RM180 dan menetapkan bayaran jualan dilakukan dua (2) kali mengikut rekod sebelumnya iaitu secara tunai sebanyak 80% pada suku semasa dan selebihnya secara kredit dan dibayar pada suku tahun berikutnya • Inventori awal adalah sebanyak 5% dari jualan 2010 bagi setiap suku tahunan • Harga belian seunit pada RM70 dengan bayaran secara tunai sebanyak 60% pada suku semasa dan selebihnya pada suku berikutnya
--

Berdasarkan penyataan maklumat yang telah diberikan, sediakan

- (a) Jadual Belanjawan Jualan (3 markah)
- (b) Jadual Kutipan Bayaran (2 markah)
- (c) Jadual Belanjawan Pembeian (3 Markah)
- (d) Jadual Bayaran Belian (2 markah)

- S8 Perniagaan Harum menjual makanan ikan ternakan secara borong dan runcit. Berikut adalah butiran maklumat rekod inventori Perniagaan Harum untuk bulan Februari 2010.

Jadual S8 : Maklumat Inventori Perniagaan Harum

Tarikh	Perkara	Unit	Kos	Jumlah	Jualan (unit)
Feb 01	Inventori	500	47	23,500	
03	Jualan				150
06	Belian	75	49	3,675	
08	Jualan				125
10	Belian	100	52	5,200	
13	Jualan				205
15	Belian	175	54	9,450	
18	Jualan				120
24	Belian	150	53	7,950	
28	Jualan				50

Dengan menggunakan sistem inventori berkala, kira kos barangan dijual dan baki akhir inventori berdasarkan maklumat yang diberikan di atas mengikut kaedah berikut:

- a) Kos Purata (4 markah)
- b) Masuk Duhulu Keluar Dahulu (MDKD) (3 markah)
- c) Masuk Kemudian Keluar Dahulu (MKKD) (3 markah)

SOALAN DALAM BAHASA INGGERIS

Q1 The following is the Trail Balance as at 31 December 2009 issued by sole proprietorship company, Safety Car Rental

Table Q1 (a): Trail Balance as at 31/12/2009 for Safety Car Rental

	RM	RM
Cash	18,400	
Insurance	12,000	
Vehicles	185,000	
Office Furniture	13,400	
Salary	36,150	
Drawing	10,000	
Maintenance	9,600	
Utilities	8,600	
Office Stationery & Printing	4,800	
Income		127,050
Prepaid Income		15,300
Creditor		5,600
Long Term Loan		100,000
Owner's Capital		50,000
	297,950	297,950

Table Q1 (b): Additional Notes

- | |
|--|
| <ul style="list-style-type: none"> i. Vehicles yearly depreciation was 5% from book value ii. Prepaid Income totalling RM8,750 have been utilised as at 31 December iii. Salary payable as at 31 December was RM900 iv. Income receivable at as 31 December are RM2,400 v. Loan interest rate is 6% per annum and the loan started on 1 July 2009 |
|--|

Based on the information provided

- a) Prepare a ledger account for each adjusting entries as at 31 December 2009
(5 marks)
- b) Prepare a Adjusted Trial Balance as at 31 December 2009
(5 marks)

- Q2** The following are the business transactions recorded by a merchandising company, Suci Merchant Sdn Bhd (SMSB) for the month of March 2010

Table Q2 (a): Business Transactions of Suci Merchant Sdn Bhd

No.	Date	Transactions
1.	01/03/2010	SMSB made a inventory purchases worth RM50,000 with a credit terms of n5/10, n/eom and delivery terms was FOB destination form Best Merchant Wholesale (BMW)
2.	09/03/2010	SMSB returns goods purchased at a value of RM7,500 and settled all the outstanding balance to BMW
3.	15/03/2010	SMSB made a credit sales of RM48, 500 FOB shipping point and at discount terms of 3/10, n/20 to Johan Enterprise (JE). Cost of transportation was RM1,200
4.	20/03/2010	JE send a memo mentioning the goods delivered was not according to the quality ordered and SMSB sent a credit notes worth RM5,500 to JE
5.	23/03/2010	JE made full settlement on the amount outstanding

Table Q2 (b): Additional Information

<ul style="list-style-type: none"> • Administration expenses recorded RM3,500 and cash balance on 1st March was RM77,000 • Opening inventory for March was RM12,500 meanwhile closing inventory for March was RM12,000
--

Based on the information provided

- a) Prepare the accounts ledger according to the business transaction entries by using the periodic inventory system (8 marks)
- b) Calculate the Cost Of Goods Sold for the month (2 marks)

- Q3 a)** Explain TWO (2) purposes of Cash Flows Statement (2 marks)
- b) Explain briefly **THREE (3)** categories of business activity that can be shown in the Cash Flows Statement (3 marks)
- c) The following are the information taken from accounting record of Utama Bhd Company for the year ending 31 December 2004 & 2005.

Table Q3 (a): Accounting Information of Utama Bhd Company

Items	2005 RM	2004 RM
Sales	1,000,000	n/a
Purchase	400,000	n/a
Salary	230,000	n/a
Dividend - Interim	20,000	n/a
Dividend - Final Proposal	30,000	n/a
Account Receivable	150,000	110,000
Account Payable	70,000	52,000
Land & Building	600,000	400,000
Vehicles	160,000	100,000
Dividend Payable r	30,000	20,000

Table Q3 (b): Additional Information

- Depreciation charged on land & Building was RM20,000 and RM30,000 for the vehicles
- Book value for vehicles was RM10,000 and sold at the price of RM25,000
- No sales of land & building is recorded during current year

Based on the information provided above using the direct method, calculate cash received and payment as follows:-

- i. Cash received from customers
- ii. Cash payment to supplier and salary expenses
- iii. Payment on purchasing land & building
- iv. Payment on purchasing vehicles
- v. Payment on dividend

(5 marks)

- Q4** a) List **TWO (2)** differences between Financial Accounting and Management Accounting (2 marks)
- b) Explain **THREE (3)** importance purposes of management accounting information (3 marks)
- c) Home Electronic Manufacturing Company Sdn Bhd (HEM) is in the process of producing a new mini vacuum for the household users. HEM is planning to produce 5,000 units on May 2010. The following are the particulars of the manufacturing cost and other expenses involved.

Table Q4: Financial Information of HEM

Particulars Cost	RM	Unit / Duration
Direct raw material	90	unit
Production salary	15	unit
Indirect raw material	1.80	unit
Sales commission	7.50	unit
Rent of factory machinery	2,500	month
Insurance on factory	650	month
Production utilities cost	1,200	month
Office stationery	700	month
Depreciation on office furniture	450	month
Supervisor salary	2,500	month
Depreciation on land & building	1,800	month
Tax on land	3,600	year
Advertising	24,000	year

Based on the information provided, calculate the following costs:-

- i. Direct raw material cost
- ii. Overhead cost
- iii. Prime cost
- iv. Conversion cost
- v. Manufacturing cost

(5 marks)

- Q5** The following are the accounting information from Son & Son Partners for the year 2008 and 2009

Table Q5: Accounting Information of Son & Son Partners

	2009	2008	2007
Account receivable	45,500	45,000	44,000
Inventories	80,000	70,000	60,000
Total Assets	630,000	500,000	455,000
Total Owner Equity	343,200	287,000	285,500
Credit Sales	1,100,000	800,000	n/a
Cost of Goods Sold	803,000	560,000	n/a
Gross Profit	297,000	240,000	
Interest Expenses	11,200	11,200	n/a
Net Profit	109,050	46,100	n/a

- a) Based on the information provided , calculate the following ratios for the year 2008 & 2009:-
- i. Total Assets Turnover
 - ii. Inventory Turnover
 - iii. Accounts Receivable Turnover
 - iv. Average Accounts Receivable Collection Period
 - v. Net Profit Margin
 - vi. Gross Profit Margin
 - vii. Return on Assets
 - viii. Return on Owner Equity

(8 marks)

- b) Explain briefly the outcome from the following ratios analysis :-
- i. Accounts Receivable Turnover ratio
 - ii. Net Profit Margin ratio

(2 marks)

- Q6 The following are the Income Statement information of Syarikat Tilam Raja and industrial average for the year ending 2009

Table Q6: Income Statement for the year ending 30 June 2009

Items	Tilam Raja	Industrial Average
	RM	%
Net Sales	2,200,000	
Cost of Goods Sold	1,606,000	75
Gross Profit	594,000	
Sales & Administration Expenses	307,600	19.5
EBIT	286,400	
Interest Expenses	22,400	3
EBT	264,000	
Tax Expenses	45,900	2.5
Net Profit	218,100	

- a) Based on the information provided, prepare a vertical analysis to the Income Statement of Syarikat Tilam Raja for the year 2009.
(5 marks)
- b) Explain the differential and the outcome from the analysis against the industrial average given.
(5 marks)

- Q7** Electrotech Company is a distributor for MONITOR 18" of various desktop computer, planning to make a new distribution for the year 2010. Budget preparations are based on information as follows:-

Table Q7 (a): Production information of Electrotech Company

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Sales for 2009				60,000
Sales forecast for 2010 (increased from last quarter of 2009)	10%	10%	15%	15%
Closing inventory	3,000	5,000	7,000	9,000

Table Q7 (b): Additional Information

<ul style="list-style-type: none"> • Sales price will be maintained at RM180 per unit and payments are made according to the previous record which consists of cash payment of 80% in the current quarter and the balance will be paid on the next quarter. • Opening inventory are 5% from sales in 2010 • Purchase price will be at RM70 which consist of cash payment of 60% in the current quarter and the balance will be paid on the following quarter

Based on the information provided, prepare

- (a) Sales Budget Schedule (3 marks)
- (b) Collection Budget Schedule (2 marks)
- (c) Purchase Budget Schedule (3marks)
- (d) Payment Budget Schedule (2 marks)

- Q8 Harum Merchant is dealing with food for fish firm as wholesale and retailer. The following are the details of inventory records for the month of February 2010.

Table Q8: Inventories Information

Date	Particulars	Unit	Cost	Total	Sales (unit)
Feb 01	Inventory	500	47	23,500	
03	Sales				150
06	Purchase	75	49	3,675	
08	Sales				125
10	Purchase	100	52	5,200	
13	Sales				205
15	Purchase	175	54	9,450	
18	Sales				120
24	Purchase	150	53	7,950	
28	Sales				50

Based on the information provided under the periodic inventory system, calculate the cost of good sold, and inventory closing balance using the following methods:

- Average cost (4 marks)
- First In First Out (FIFO) (3 marks)
- Last In First Out (FIFO) (3 marks)

KERTAS SOALAN TAMAT