**3756/1**

**Prinsip**

**Perakaunan**

**Kertas 1**

**SKEMA JAWAPAN KERTAS 1 SET B**

|  |  |  |  |
| --- | --- | --- | --- |
| **No. soalan** | **Jawapan** | **No.soalan** | **Jawapan** |
| 1 | A | 21 | B |
| 2 | C | 22 | A |
| 3 | C | 23 | A |
| 4 | A | 24 | C |
| 5 | B | 25 | A |
| 6 | D | 26 | D |
| 7 | B | 27 | B |
| 8 | A | 28 | A |
| 9 | B | 29 | C |
| 10 | B | 30 | D |
| 11 | B | 31 | C |
| 12 | A | 32 | D |
| 13 | C | 33 | C |
| 14 | A | 34 | D |
| 15 | D | 35 | A |
| 16 | A | 36 | A |
| 17 | A | 37 | D |
| 18 | D | 38 | D |
| 19 | B | 39 | C |
| 20 | C | 40 | D |

**PERATURAN PEMARKAHAN TAMAT**

**3756/2**

LOGO SEKOLAH

**Prinsip**

**Perakaunan**

**Kertas 2**

**SMK \_\_\_\_\_\_\_**

**ALAMAT SEKOLAH**

**PANDUAN PERMARKAHAN**

**PRINSIP PERAKAUNAN**

**3756/2**

**KERTAS 2 (Set B)**

**PEPERIKSAAN PERCUBAAN**

**TINGKATAN LIMA**

**TAHUN 2019**

1.

|  |  |  |  |
| --- | --- | --- | --- |
| (a) |  | RM |  |
|  | Debit Akaun Permohonan Syer Biasa | 1 000 000 | [1] |
|  | Kredit Akaun Modal Syer Biasa | 1 000 000 | [1] |

(b)

|  |  |  |
| --- | --- | --- |
| Aset | Liabiliti | Ekuiti Pemilik |
| [1 500] | [1 500] |  |
| [1 markah] | [1 markah] |  |

(c)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | RM | RM |  |
| 5 Ogos 2019 | 350 unit X RM8 | 2 800 |  |  |
|  | Tolak : RM 2 800 x 25% | 700 | 2 100 | (\*or 1) |
| 15 Ogos 2019 | 450 unit X RM8 | 3 600 |  |  |
|  | Tolak : RM 3 600 x 30% | 1 080 | 2 520 | (\*or 1) |
|  |  |  | 4 620 | (2) |

(d)

(i)

|  |  |  |
| --- | --- | --- |
|  | RM |  |
| Yuran dikutip 2017 | 3 000 |  |
| + Yuran belum terima akhir | 150 |  |
|  | 3 150 |  |
| -Yuran belum terperoleh akhir | 400 |  |
| Yuran dipindahkan ke Akaun Pendapatan dan Perbelanjaan | 2 750 | (1) |

(ii) RM 2 750 /RM25 = 110 ahli (1)

(e)

|  |  |  |
| --- | --- | --- |
|  | Liabiliti Semasa:  RM | Liabiliti Bukan Semasa:  RM |
| Pinjaman Dana Usahawan | 12 000 | 48 000 |
|  | (1 | (1 |

2. (a)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sri Kencana Jaya | | | | | | |
| Akaun Perdagangan dan Untung Rugi bagi tahun berakhir 31 Mac 2019 | | | | | | |
|  | RM |  | RM |  | RM |  |
| Jualan |  |  |  |  | 151 049 |  |
| Tolak: Pulangan Jualan |  |  |  |  | (587) |  |
| Jualan Bersih |  |  |  |  | 150 462 | (1) |
| **Tolak: Kos Jualan** |  |  |  |  |  |  |
| Inventori awal |  |  | 45 550 |  |  |  |
| Belian | 71 095 |  |  |  |  |  |
| Tolak: Pulangan Belian | 656 |  |  |  |  |  |
|  | 70 439 |  |  |  |  |  |
| Tambah: Angkutan masuk(10500x60%) | 6 300 | [1] | 76 739 |  |  |  |
|  |  |  | 122 289 |  |  |  |
| Tolak: Inventori akhir |  |  | (32 850) |  |  |  |
| Kos Jualan |  |  |  |  | (89 439) | (1) |
| Untung kasar |  |  |  |  | 61 023 | (1of+w) |
| **Tambah: hasil** |  |  |  |  |  |  |
| Sewa (300 X 12) | |  | 3 600 | (1) |  |  |
| Hutang lapuk terpulih |  |  | 1 500 |  |  |  |
| Pengurangan P.H. Ragu / Hutang Ragu (810 -500) | | | 310 | (1+1of) | 5 410 |  |
|  |  |  |  |  | 66 433 |  |
| **Tolak: Belanja** |  |  |  |  |  |  |
| Kadar bayaran |  |  | 3 000 |  |  |  |
| Angkutan keluar(10500 x 40%) |  |  | 4 200 |  |  |  |
| Insurans |  |  | 1 080 |  |  |  |
| Gaji |  |  | 32 400 |  |  |  |
| Hutang lapuk |  |  | 3 300 | (1) |  |  |
| Faedah atas pinjaman (96 000 X 4%) |  |  | 3 840 | (1) |  |  |
| Alat tulis (350 -70) |  |  | 280 | (1) |  |  |
| Promosi (2 700 X 4/6) |  |  | 1 800 | [1] |  |  |
| Susut nilai perabot  [ ((20 000 - 2 000) X 10%) +(5 600 X 10% X36/12)] | | | 1 940 | (1+1of) |  |  |
| Susut nilai kenderaan (88 600 X 15%) |  |  | 13 290 | (1of) |  |  |
|  |  |  |  |  | 62 870 |  |
| Untung bersih |  |  |  |  | 3 563 | (1) |
|  |  |  |  |  |  |  |
|  |  |  |  |  | **[15 M]** | |

(b)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Sri Kencana Jaya | | | | | |  |
| Penyata Kedudukan Kewangan pada 31 Mac 2019 | | | | | |  |
| **Aset Bukan Semasa** | Kos |  | Snilai Terkumpul | | Nilai Buku | |
|  | RM |  | RM |  | RM |  |
| Perabot | 25 600 |  | 3 940 |  | 21 660 | [1OF] |
| Kenderaan 88 600 | | | 39 870 |  | 48 730 | [1OF] |
| Premis | 68 000 |  |  |  | 68 000 |  |
|  |  |  |  |  | 138 390 |  |
| **Aset Semasa** |  |  |  |  |  |  |
| Inventori akhir |  |  | 32 850 |  |  |  |
| Akaun belum terima | 25 000 |  |  |  |  |  |
| Tolak: Peruntukkan hutang ragu  (25 0**00** X 2%) | (500) |  | 24 500 | (1of) |  |  |
| Bank |  |  | 10 303 |  |  |  |
| Tunai |  |  | 1 090 |  |  |  |
| Promosi prabayar (2 700 X 2/6) |  |  | 900 | (1) |  |  |
| Inventori alat tulis |  |  | 70 |  |  |  |
| Sewa belum terima (3 600 – 3 000) |  |  | 600 | [1] |  |  |
|  |  |  | \*70 313 |  |  |  |
| **Tolak: Liabiliti Semasa** |  |  |  |  |  |  |
| Akaun belum bayar | 35 440 |  |  |  |  |  |
| Faedah atas pinjaman belum bayar | 1 600 |  |  |  |  |  |
| Pinjaman (8%) | 16 000 | (1) |  |  |  |  |
|  |  |  | 53 040 |  |  |  |
| Modal kerja |  |  |  |  | 17 273 | (1of+w) |
|  |  |  |  |  | 155 663 |  |
|  |  |  |  |  |  |  |
| Dibiayai oleh: |  |  |  |  |  |  |
| **Ekuiti Pemilik** |  |  |  |  |  |  |
| Modal awal |  |  |  |  | 107 000 |  |
| Tambah: untung bersih |  |  |  |  | 3 563 | (1of) |
|  |  |  |  |  | 110 563 |  |
| Tolak: ambilan |  |  |  |  | 2 900 | (1) |
| Modal akhir |  |  |  |  | 107 663 |  |

LIABILITI BUKAN SEMASA

Pinjaman 48 000

155 663

**[10M]**

|  |  |  |  |
| --- | --- | --- | --- |
| 3a) Penyata Mengira Untung Bersih bagi tahun berakhir 30 April 2019 | | |  |
|  | RM | RM |  |
| Untung bersih |  | 42840 |  |
| (+) Sewa belum terima |  | 250 | *1* |
| Insurans prabayar / Insurans |  | 1800 | *1* |
|  |  | 44890 |  |
| (-) Gaji belum bayar / Gaji | 1700 |  | *1* |
| Faedah atas pinjaman | 800 |  | *1* |
| Peruntukan hutang ragu | 180 |  | *1* |
|  |  | 2680 |  |
| Untung bersih selepas pelarasan |  | 42210 | *1* |
|  |  |  | ***[6m]*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| b) Penyata Pengasingan Untung Rugi bagi tahun berakhir 30 April 2019 | | | |  |
|  | RM | RM | RM |  |
| Untung bersih |  |  | 42210 | *1 of* |
| (+) Faedah atas ambilan: |  |  | 1160 | *(1 + 1of)* |
|  |  |  | 43370 |  |
|  |  |  |  |  |
| (-) Faedah atas modal: |  | 7000 |  | *(1)* |
|  |  |  |  |  |
| Gaji Pekongsi: |  | 10800 |  | *(1)* |
|  |  |  | 17800 | *(1)* |
|  |  |  | 25570 |  |
|  |  |  |  |  |
| Akaun Semasa Shamina (2/5 X 25570) | |  | 10228 | *(1+1of)*   |  | | --- | |  | |
| Akaun Semasa Syazana (3/5 X 25570) | |  | 15342 |  |
|  |  |  | 25570 |  |
|  |  |  |  | ***[8 m]*** |

\* Faedah atas ambilan

Shamina ( 4% X 8000 x ½ ) + (4% X 10 000) = 560

Syazana (4 % X 15000) = 600

Faedah atas modal

Shamina 50 000 X 5% = 2 500

Syazana 90 000 X 5% = 4 500

Gaji Shamina (500 X 12) = 6000

Gaji Syazana (400 X 12) = 4800

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| c) |  |  |  |  |  |  |  |  |
| Akaun Semasa | | | | | | | |  |
|  |  | Shamina | Syazana |  |  | Shamina | Syazana |  |
| 2018 |  |  |  | 2018 |  |  |  |  |
| Mei 1 | Baki b/b | 1500 |  | Mei 1 | Baki b/b |  | 2200 |  |
| 2019 |  |  |  | 2019 |  |  |  |  |
| 30-Apr | Ambilan *(1fb)* | 18000 | 15000 | 30-Apr | Faedah atas modal | 2500 | 4500 | (1 of fb) |
|  | Faedah atas ambilan *(1 of fb)* | 560 | 600 |  | Gaji | 6000 | 4800 | (1 of fb) |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | Faedah atas pinjaman | 800 |  | 1 |
|  | Baki h/b |  | |  | | --- | | 11 242 | |  | Pengasingan untung rugi | 10228 | 15342 | (1 of fb) |
|  |  |  |  |  | Baki h/b | 532 |  |  |
|  |  | **20060** | **26842** |  |  | **20060** | **26842** |  |
| Mei 1 | Baki b/b | *(1fb*)532 |  | Mei 1 | Baki b/b |  | *(1fb)11242* |  |
|  |  |  |  |  |  |  |  |  |
| *Syarat of : rujuk nilai daripada 3b.* | |  |  |  |  |  |  | **[8m]** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | |  |  |  |
|  | | |  |
| d) Penyata Kedudukan Kewangan pada 30 April 2019 | | |  |
|  | RM | RM | RM |  |  |
| **Ekuiti Pemilik:** | |  |  |  |  |
| Modal: |  |  |  |  |  |
| Shamina |  | 50000 |  | *(1fb)* |  |
| Syazana |  | 90000 |  |  |
|  |  |  | 140000 |  |  |
| Akaun Semasa: | |  |  |  |  |
| Shamina |  | (532) | |  | | --- | |  | | *(1of fb)* |  |
| Syazana |  | 11242 |  |  |
|  |  |  | 10710 | *(1)* |  |
|  |  |  | 150710 |  |  |
| [3m] | | | | | |

# 4 (a)

|  |  |  |  |
| --- | --- | --- | --- |
| **Penyata menghitung modal pada 30 Jun 2019** | | |  |
| ***Aset*** | **RM** | **RM** |  |
| Kenderaan (30000 – 5 700) |  | 24 300 | **(1)** |
| Lengkapan (28000 – 2050) |  | 25 950 | **(1)** |
| Inventori |  | 22 220 |  |
| Akaun Belum Terima | 7 280 |  |  |
| (-) Peruntukan hutang ragu (7 280 x 5%) | 364 | 6 916 | **(1)** |
| Tunai |  | 950 |  |
| Insurans prabayar |  | 300 |  |
|  |  | 80 636 |  |
| ***Tolak : Liabiliti*** |  |  |  |
| Akaun Belum Bayar (12700 – 450) | 12 250 |  | **(1)** |
| Bank | 1 350 |  | **(1)** |
| Kadar bayaran belum bayar | 260 | 13 860 |  |
| Modal Akhir |  | 66 776 | **(1)** |

**4 (b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Penyata menghitung untung rugi bagi tahun berakhir 30 Jun 2019** | | | |  |
|  | **RM** | **RM** |  | | |
| Modal akhir |  | 66 776 | **(1of)** | | |
| (+) Ambilan |  | 4 915 | **(1)** | | |
|  |  | 74 125 |  | | |
| ( - ) Modal tambahan | 7 500 |  | **(1)** | | |
| ( - ) Modal awal | 67 045 |  | **(1of or 2)\*** | | |
|  |  | 74 545 |  | | |
| Rugi bersih |  | ( 420) | **(1of)** | | |

**Pengiraan modal awal**

|  |  |  |  |
| --- | --- | --- | --- |
| ***Aset*** | **RM** | **RM** | **\* Syarat 1of:**  **Butiran 5 daripada 7 Aset tepat dan 2 Liabiliti** |
| Kenderaan (30 000-3 000) | 27 000 |  |
| Lengkapan | 20 500 |  |
| Bank | 8 400 |  |
| Inventori | 14 600 |  |
| Akaun Belum Terima | 5 340 |  |
| Komisen diterima belum bayar | 1 200 |  |
| Tunai | 1 250 | 78 290 |
|  |  |  |
| ***Tolak : Liabiliti*** |  |  |
| Akaun Belum Bayar | 10 870 |  |
| Kadar bayaran belum bayar | 375 | 11 245 |
| Modal Awal |  | 67 045 |

**Soalan 4 (b)**

|  |  |  |
| --- | --- | --- |
| 1. (a) Pulangan atas modal | = Untung bersih | X 100 |
|  | Modal awal |

*.*

|  |  |  |
| --- | --- | --- |
| = RM39 500 | X 100 | **(1)** |
| RM120000 | **OR** |

= 32.92% **(2)**

|  |  |
| --- | --- |
| (b) Kadar pusing ganti inventori (bilangan kali) | = Kos jualan |
| Inventori purata   |  | | --- | | = RM289 250 **(1)** | | RM 30 674 **OR** | | RM30 674  = 9.43 @ 9kali **(2)** | |

|  |  |
| --- | --- |
| (ii) Kadar pusing ganti inventori (bilangan hari) | = 365 |
| Kadar pusing ganti inventori (bilangan kali) |
|  | = 365 |
|  | 12 kali |
|  | = 31 hari **(1)** |

Tafsiran: Perniagaan Girl Convent menukar inventorinya setiap 31 hari**. (1)**

(iii) Perniagaan Notre Dame kerana pulangan atas modalnya lebih tinggi iaitu 32.92% berbanding Perniagaan Girl Convent iaitu 29.81%. **(2)**

|  |  |  |  |
| --- | --- | --- | --- |
| 5a) | (i) | Jumlah Kos Tetap = RM20 000 | (1m) |
|  |  |  |  |
|  | (ii) | Kos Berubah Seunit | or 1OF  (2m) |
|  |  |  |  |
|  | (iii) | Titik Pulang Modal | or 1OF  (2m) |
|  |  |  |  |
|  | (iv) |  | or 1OF  (2m) |

(v)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| 80 000  70 000  30 000  40 000  50 000  60 000  20 000  0  10 000  250  **500**  750  1 000  1 250  1 500  Kos Tetap (1m)  Jumlah Kos (1m)  Jumlah Hasil (1m)  Titik Pulang Modal (\*1OF + w)  Pengeluaran (Unit)  Kos/Hasil (RM)  **35 000**  \*(1fb)   |  | | --- | |  | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Nota:  (1) (\*1OF + w) - Titik Pulang Modal dengan menunjukkan nilai kos dan unit dengan merujuk kepada jawapan di 5(a)(iii).  (2) \*1fb untuk paksi-x dan paksi-y yang betul.   |  | | --- | |  | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

5b) (i)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Akaun Kawalan Belum Terima** | | | | | | | |
| 2018 |  |  |  | 2018 |  |  |  |
| Jan. 01 | Baki b/b | 30 000 | \* | Jan. 01 | Baki b/b | 5 400 | \*1fb |
| Dis. 31 | Bank (cek tak laku) | 1 300 | }1fb | Dis. 31 | Bank | 40 200 | 1m |
|  | Diskaun diberi (dibatalkan) | 110 |  | Diskaun diberi | 260 | }1fb |
|  | JUALAN | 37 150 | 1m |  | Kontra | 700 |
|  |  |  |  |  | Baki h/b | 22 000 | 1m |
|  |  |  |  |  |  |  |  |
|  |  | 68 560 |  |  |  | 68 560 |  |

Nota: \*1fb untuk nilai yang betul pada baki awal debit dan kredit Akaun Belum Terima

(ii)

|  |  |  |
| --- | --- | --- |
| Perniagaan Citra Sari  Akaun Perdagangan bagi tahun berakhir | |  |
|  | RM |  |
| Jualan (RM9 700 + RM37 150) | 46 850 | 1 + 1OF |

**Soalan 6 a**

Buku Tunai dikemaskini

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Tarikh | Butir | RM | Tarikh | Butir | RM |
| 2019  April 30 | Baki b/b | 22 300 | 2019  April 30 | Syarikat  Aiman | 90 (1) |
|  | Dividen | 1 980 (1) |  | Ansuran Van | 1 080 (1) |
|  | Baki h/b | 20 110 |  | Premium Insurans | 4 50 (1) |
|  |  |  |  | Perkhidmatan Bank | 1 50 (1) |
|  |  |  |  | Cek Tak Laku | 1 000 (1) |
|  |  |  |  | Syarikat Muhibbah | 1400 (1) |
|  |  | 24 280 |  |  | 24 280 |
|  |  |  | Mei 1 | Baki b/b | 20 110( 1 fb) |

Perniagaan Bainun

Penyata Penyesuaian Bank pada 30 April 2019

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| Baki Debit Buku Tunai |  | 20 110 (1 of) |
| Tambah : Cek yang belum dikemukakan |  |  |
| Perniagaan Armand | 2 300 (1) |  |
| Belian | 1 200 (1) | 3 500 |
|  |  | 23 610 |
| Tolak : Deposit belum dikreditkan |  | (2360) (1) |
| Baki Kredit di Penyata Bank |  | 21 250 |

|  |
| --- |
| Catatan :  1 fb: Baki h/b dan baki b/b tepat  1 of rujuk baki b/b di buku tunai dikemaskini |

**Soalan 6b**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Alatan pejabat | Lengkapan | Inventori | Akaun Belum Terima | Bank | Akaun Belum Bayar | Modal | Untung Bersih | Ambilan |  |
| Baki b/b | 30 500 | 10 450 | 24 200 | 4 000 | 6 500 | 2 300 | 73 350 | - | - | 1fa |
| i |  |  | (1 370) | 1 520 |  |  |  | 150 |  | 1fa |
| ii |  |  | 5 000 |  |  | 5 000 |  |  |  | 1fa |
| iii |  |  |  | (4 000) | 4 000 |  |  |  |  | 1fa |
| iv |  |  |  |  | (140) |  |  |  | 140 | 1fa |
| Baki h/b | 30 500 | 10 450 | 27 830 | 1 520 | 10 360 | 7 300 | 73 350 | 150 | 140 |  |

b) Auna Enterprise

|  |  |  |
| --- | --- | --- |
| Modal Awal | 73 350 |  |
| + Untung Bersih | 150 | 1 |
|  | 73 500 |  |
| - Ambilan | (140) | 1 |
| Modal Akhir | 73 360 | 1 |