

**MODUL PERKEMBANGAN PEMBELAJARAN**

**SPM 2020**

**MPP 3**

**PRINSIP PERAKAUNAN**

**SKEMA PEMARKAHAN**

**(Kertas ini mengandungi 12 halaman bercetak)**

## SKEMA JAWAPAN KERTAS 1

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Jawapan Objektif :

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

**SKEMA JAWAPAN  
KERTAS 2**

- 1 (a) J = Modal  
K = Belanja
- (b) P = Kenderaan  
Q = Modal
- (c) (i) Bukti bertulis berlaku ursuniga  
(ii) Untuk tujuan perekodan  
(iii) Rujukan masa hadapan  
(iv) Bahan bukti jika ada kes berbangkit  
(v) Tafsiran cukai  
**Mana-mana 2**
- (d) Pelarasan:  
akaun nominal, akaun hasil, akaun belanja, hutang lapuk,  
hutang lapuk terpulih, peruntukan hutang ragu, susut nilai,  
susut nilai terkumpul, pelupusan aset bukan semasa  
**Mana-mana 2**
- (e) (i) Kematian  
(ii) Muflis  
(iii) Setuju bubar  
(iv) Pertukaran kepada entiti lain  
(v) Perintah mahkamah  
(vi) Tujuan penubuhan tercapai  
(vii) Tamat tempoh  
**Mana-mana 2**

(10m)

2 (a)

| <b>RAM PERABOT</b>   |              |               |               |
|--|--------------|---------------|---------------|
| <b>Akaun Perdagangan dan Untung Rugi bagi tahun berakhir 30 Jun 2020</b> |              |               |               |
|  | RM           | RM            | RM            |
| Jualan   |              |               | 98 300        |
| (-) Pulangan jualan  |              |               | <u>420</u>    |
|  |              |               | 97 880        |
| <b>Tolak: Kos Jualan</b>   |              |               |               |
| Inventori awal   |              | 10 550        |               |
| Belian (42 600 – 280)  | 42 320       |               |               |
| (-) Pulangan belian  | <u>1 120</u> |               |               |
|  | 41 200       |               |               |
| (+) Angkutan masuk   | <u>440</u>   | 41 640        |               |
|  |              | 52 190        |               |
| (-) Inventori akhir  |              | <u>11 630</u> |               |
| Kos jualan   |              |               | <u>40 560</u> |
| Untung kasar   |              |               | 57 320        |
| <b>(+) Hasil:</b>  |              |               |               |
| Pengurangan Peruntukan hutang ragu /Hutang Ragu                          |              | 109           |               |
| Komisen diterima   |              | <u>4 800</u>  |               |
|  |              |               | <u>4 909</u>  |
|  |              |               | 62 229        |
| <b>(-) Belanja:</b>  |              |               |               |
| Derma  |              | 280           |               |
| Gaji   |              | 16 900        |               |
| Kadar bayaran (6 290 – 660)  |              | 5 630         |               |
| Hutang lapuk   |              | 350           |               |
| Insurans (1 920 – 320)   |              | 1 600         |               |
| Susutnilai kenderaan   |              | 5 220         |               |
| [10% x (58 000 – 5 800)]   |              |               |               |
| Susutnilai premis  |              | 12 510        |               |
| (10% x (139 000 – 13 900)]   |              |               |               |
| Susutnilaiengkapan   |              | 5 340         |               |
| (20% x 26 700)   |              |               |               |
|  |              | <u>47 830</u> |               |
| Untung bersih  |              |               | <u>14 399</u> |

(15)

(b)

**RAM PERABOT**  
**Penyata Kedudukan Kewangan pada 30 Jun 2020**

|  | RM<br>Kos | RM<br>Susut Nilai<br>Terkumpul | RM<br>Nilai<br>Buku | RM<br>Jumlah   |
|--|-----------|--------------------------------|---------------------|----------------|
| <b>Aset Bukan Semasa</b>                 |           |                                |                     |                |
| Premis                                   | 139 000   | 26 410                         | 112 590             |                |
| Kenderaan                                | 58 000    | 11 020                         | 46 980              |                |
| Lengkapan                                | 26 700    | 16 020                         | <u>10 680</u>       | 170 250        |
| <b>Aset Semasa</b>                       |           |                                |                     |                |
| Insurans prabayar                        |           |                                | 320                 |                |
| Tunai                                    |           |                                | 590                 |                |
| Bank                                     |           |                                | 35 560              |                |
| Akaun Belum Terima                       |           | 12 550                         |                     |                |
| (-) Peruntukan hutang ragu (2% x 12 550) |           | <u>251</u>                     |                     |                |
|  |           |                                | 12 299              |                |
| Inventori akhir / Inventori 30 Jun 2020  |           |                                | 11 630              |                |
| Komisen belum terima                     |           |                                | <u>800</u>          |                |
|  |           |                                | 61 199              |                |
| <b>(-) Liabiliti Semasa</b>              |           |                                |                     |                |
| Akaun Belum Bayar                        |           |                                | <u>22 400</u>       |                |
| Modal Kerja                              |           |                                |                     | <u>38 799</u>  |
|  |           |                                |                     | <u>209 049</u> |
| <b>Ekuiti Pemilik</b>                    |           |                                |                     |                |
| Modal awal / Modal 1 Julai 2019          |           |                                |                     | 195 310        |
| (+) Untung bersih                        |           |                                |                     | <u>14 399</u>  |
|  |           |                                |                     | 209 709        |
| (-) Ambilan                              |           |                                |                     | <u>660</u>     |
| Modal akhir / Modal 30 Jun 2020          |           |                                |                     | <u>209 049</u> |

(10)

(25m)

3 (a)

Buku Tunai (ruangan bank sahaja)

| Tarikh | Butir           | Jumlah | Tarikh | Butir                     | No. Cek | Jumlah |
|--------|-----------------|--------|--------|---------------------------|---------|--------|
| 2020   |                 |        | 2020   |                           |         |        |
| Ogos 2 | Jualan          | 4 680  | Ogos 1 | Baki b/b                  |         | 260    |
| 9      | Jamilah         | 3 250  | 3      | Kadar bayaran             | 112031  | 1 400  |
| 21     | Essa Enterprise | 2 230  | 6      | Belian                    | 112032  | 2 600  |
| 28     | Komisen         | 800    | 17     | Angkutan                  | 112033  | 430    |
|        |                 |        | 22     | Alatan pejabat / komputer | 112034  | 1 500  |
|        |                 |        | 25     | Perabot                   | 112035  | 1 900  |
|        |                 |        | 29     | Gaji                      | 112036  | 2 400  |
|        |                 |        | 31     | Baki h/b                  |         | 470    |
|        |                 | 10 960 |        |                           |         | 10 960 |
| Sept 1 | Baki b/b        | 470    |        |                           |         |        |

(12)

(b)

Buku Tunai (dikemaskini)

| Tarikh  | Butir         | Jumlah | Tarikh  | Butir           | Jumlah |
|---------|---------------|--------|---------|-----------------|--------|
| 2020    |               |        | 2020    |                 |        |
| Ogos 31 | Baki b/b      | 470    | Ogos 31 | Buku cek        | 30     |
|         | Dividen       | 2 700  |         | Insurans        | 650    |
|         | Kadar bayaran | 360    |         | Essa Enterprise | 2 230  |
|         |               |        |         | Baki h/b        | 620    |
|         |               | 3 530  |         |                 | 3 530  |
| Sept 1  | Baki b/b      | 620    |         |                 |        |

(7)

(c)

Syarikat Barat Berhad  
Penyata Penyesuaian Bank pada 31 Ogos 2020

|                               | RM    | RM    |
|-------------------------------|-------|-------|
| Baki debit di Buku Tunai      |       | 620   |
| (+) Cek belum dikemukakan     |       |       |
| Perabot / no cek 112035       | 1 900 |       |
| Gaji / no cek 112036          | 2 400 |       |
|                               | <hr/> | 4 300 |
|                               |       | <hr/> |
|                               |       | 4 920 |
| (-) Deposit belum dikreditkan |       |       |
| Komisen                       |       | 800   |
| Baki kredit di Penyata Bank   |       | <hr/> |
|                               |       | 4 120 |
|                               |       | <hr/> |
|                               |       | (6)   |
|                               |       | (25m) |

PRINSIP PERAKAUNAN

4 (a) (i)

| Akaun Permohonan 8% Syer Keutamaan |                         |           |        |      |           |
|------------------------------------|-------------------------|-----------|--------|------|-----------|
| 2019                               |                         | RM        | 2019   |      | RM        |
| Mac 1                              | Modal 8% Syer Keutamaan | 3 000 000 | Mac 10 | Bank | 3 000 000 |

(ii)

| Akaun Permohonan 6% Syer Keutamaan |                         |           |         |      |           |
|------------------------------------|-------------------------|-----------|---------|------|-----------|
| 2019                               |                         | RM        | 2019    |      | RM        |
| Ogos 3                             | Modal 6% Syer Keutamaan | 2 000 000 | Ogos 11 | Bank | 2 000 000 |

(iii)

| Akaun Permohonan Syer Biasa |                  |           |         |      |           |
|-----------------------------|------------------|-----------|---------|------|-----------|
| 2019                        |                  | RM        | 2019    |      | RM        |
| Mac 1                       | Modal Syer Biasa | 1 000 000 | Mac 10  | Bank | 1 000 000 |
| Ogos 3                      | Modal Syer Biasa | 500 000   | Ogos 11 | Bank | 400 000   |
|                             |                  |           | 15      | Bank | 100 000   |

(iv)

| Akaun Modal 8% Syer Keutamaan |  |  |       |                              |           |
|-------------------------------|--|--|-------|------------------------------|-----------|
|                               |  |  | 2019  |                              | RM        |
|                               |  |  | Mac 1 | Permohonan 8% Syer Keutamaan | 3 000 000 |

(v)

| Akaun Modal 6% Syer Keutamaan |  |  |        |                              |           |
|-------------------------------|--|--|--------|------------------------------|-----------|
|                               |  |  | 2019   |                              | RM        |
|                               |  |  | Ogos 3 | Permohonan 6% Syer Keutamaan | 2 000 000 |

(vi)

| Akaun Modal Syer Biasa |  |  |        |                       |           |
|------------------------|--|--|--------|-----------------------|-----------|
|                        |  |  | 2019   |                       | RM        |
|                        |  |  | Mac 1  | Permohonan Syer Biasa | 1 000 000 |
|                        |  |  | Ogos 3 | Permohonan Syer Biasa | 500 000   |

(vii)

| Akaun Bank |                              |           |  |  |    |
|------------|------------------------------|-----------|--|--|----|
| 2019       |                              | RM        |  |  | RM |
| Mac 10     | Permohonan 8% Syer Keutamaan | 3 000 000 |  |  |    |
| 10         | Permohonan Syer Biasa        | 1 000 000 |  |  |    |
| Ogos 11    | Permohonan 6% Syer Keutamaan | 2 000 000 |  |  |    |
| 11         | Permohonan Syer Biasa        | 400 000   |  |  |    |
| 15         | Permohonan Syer Biasa        | 100 000   |  |  |    |

(9)

(b)

**Nursehartanah Berhad**  
**Penyata Kedudukan Kewangan Pada 31 Disember 2019**

|   | RM               |
|---|------------------|
| <b>Ekuiti Pemilik</b>                       |                  |
| <b>Modal Diterbitkan dan Berbayar Penuh</b> |                  |
| 3 000 000 unit 8% Syer Keutamaan            | 3 000 000        |
| 1 000 000 unit 6% Syer Keutamaan            | 2 000 000        |
| 3 000 000 unit Syer Biasa                   | <u>1 500 000</u> |
|   | <b>6 500 000</b> |

(3)

(c) 8% Syer Keutamaan = Modal diterbitkan x peratus dividen x tempoh  
 = (3 000 000 unit syer x RM1 sesyer) x 8% x 4/12  
 = RM80 000

Syer Biasa = Modal diterbitkan x peratus dividen  
 = (2 000 000 unit syer x RM05.0 sesyer) x 4%  
 = RM40 000

(3)

(d) 8% Syer Keutamaan = Modal diterbitkan x peratus dividen x tempoh  
 = (3 000 000 unit syer x RM1 sesyer) x 8% x 6/12  
 = RM120 000

6% Syer Keutamaan = Modal diterbitkan x peratus dividen x tempoh  
 = (1 000 000 unit syer x RM2 sesyer) x 6% x 5/12  
 = RM50 000

Syer Biasa = Bilangan unit modal diterbitkan x nilai dividen sesyer  
 = 3 000 000 x RM0.03  
 = RM90 000

(5)  
(20m)



PRINSIP PERAKAUNAN

5 (a) (a)

Akaun Realisasi

|         |                    | RM             |         |               | RM             |
|---------|--------------------|----------------|---------|---------------|----------------|
| 2020    |                    |                | 2020    |               |                |
| Sept 30 | Premis             | 65 000         | Sept 30 | Bank          | 95 500         |
|         | Alatan pejabat     | 15 000         |         | Modal Qaisara | 13 900         |
|         | Inventori          | 12 800         |         | Bank          | 16 000         |
|         | Perabot            | 20 000         |         | Modal Qaisara | 3 675          |
|         | Akaun Belum Terima | 16 750         |         | Modal Marissa | 3 675          |
|         | Bank               | 3 200          |         |               |                |
|         |                    | <u>132 750</u> |         |               | <u>132 750</u> |
|         |                    |                |         |               | (6)            |

(b) Akaun Bank

|         |           | RM             |         |                           | RM             |
|---------|-----------|----------------|---------|---------------------------|----------------|
| 2020    |           |                | 2020    |                           |                |
| Sept 30 | Baki b/b  | 21 600         | Sept 30 | Akaun Belum Bayar         | 30 300         |
| 30      | Realisasi | 95 500         |         | Kadar bayaran belum bayar | 850            |
|         | Realisasi | 16 000         |         | Realisasi                 | 3 200          |
|         |           |                |         | Modal Qaisara             | 42 425         |
|         |           |                |         | Modal Marissa             | 56 325         |
|         |           | <u>133 100</u> |         |                           | <u>133 100</u> |
|         |           |                |         |                           | (2)            |

(c) Akaun Modal Pekongsi

|         |           | Qaisara       | Marissa       |         |          | Qaisara       | Marissa       |
|---------|-----------|---------------|---------------|---------|----------|---------------|---------------|
|         |           | RM            | RM            |         |          | RM            | RM            |
| 2020    |           |               |               | 2020    |          |               |               |
| Sept 30 | Realisasi | 13 900        |               | Sept 30 | Baki b/b | 60 000        | 60 000        |
|         | Realisasi | 3 675         | 3 675         |         |          |               |               |
|         | Bank      | 42 425        | 56 325        |         |          |               |               |
|         |           | <u>60 000</u> | <u>60 000</u> |         |          | <u>60 000</u> | <u>60 000</u> |
|         |           |               |               |         |          |               | (2)           |

5 (b)

| <b>Kilang Batik Ajeera</b>   |           |           |
|--|-----------|-----------|
| <b>Akaun Pengeluaran bagi tahun berakhir 31 Mei 2020</b>             |           |           |
|  | <b>RM</b> | <b>RM</b> |
| <b>Kos Bahan Langsung</b>  |           |           |
| Inventori awal bahan langsung/<br>Inventori pada 1 Jun 2019          |           | 12 400    |
| Belian bahan langsung  | 85 200    |           |
| Tolak: Pulangan belian   | 1 650     |           |
|  | 83 550    |           |
| Tambah: Angkutan masuk   | 2 200     |           |
|  | 85 750    |           |
| Tolak: Inventori akhir bahan langsung/<br>Inventori pada 31 Mei 2020 | 9 240     |           |
|  | 76 510    |           |
| Kos bahan langsung digunakan   |           | 88 910    |
| <br><b>Kos Buruh Langsung</b>  |           |           |
| Upah langsung  |           | 32 600    |
|  |           | 121 510   |
| <br><b>KOS PRIMA</b>   |           |           |
| <br><b>Kos Overhed</b>   |           |           |
| Upah tak langsung  | 24 300    |           |
| Insurans kilang (3600-300)   | 3 300     |           |
| Sewa kilang  | 15 600    |           |
| Susut nilai loji dan mesin (65000 x 10%)                             | 6 500     |           |
| Air dan elektrik (14500 x 60%)                                       | 8 700     |           |
|  | 58 400    |           |
|  |           | 179 910   |
| Tambah: Kerja dalam proses awal                                      |           | 10 270    |
|  |           | 190 180   |
| Tolak: Kerja dalam proses akhir                                      |           | 9 870     |
| <b>Kos Pengeluaran</b>   |           | 180 310   |

(10)  
(20m)

6 (a) (a)

| Akaun Yuran |                                    |              |         |             |            |
|-------------|------------------------------------|--------------|---------|-------------|------------|
| 2019        |                                    |              | 2019    |             |            |
|             |                                    | RM           |         |             | RM         |
| Julai 1     | Baki b/b                           | 450          | Julai 1 | Baki b/b    | 50         |
| 2020        |                                    |              | 2020    |             |            |
| Jun 30      | <b>Pendapatan dan perbelanjaan</b> | <b>7 050</b> | Jun 30  | Yuran lapuk | 150        |
|             | Baki h/b                           | 300          |         | Bank        | 7 400      |
|             |                                    | <u>7 800</u> |         | Baki h/b    | <u>200</u> |
| Julai 1     | Baki b/b                           | 200          | Julai 1 | Baki b/b    | <u>300</u> |

(3)

ATAU

| Akaun Yuran |                                    |              |         |                        |              |
|-------------|------------------------------------|--------------|---------|------------------------|--------------|
| 2019        |                                    |              | 2019    |                        |              |
|             |                                    | RM           |         |                        | RM           |
| Julai 1     | Yuran belum terima                 | 450          | Julai 1 | Yuran belum terperoleh | 50           |
| 2020        |                                    |              | 2020    |                        |              |
| Jun 30      | <b>Pendapatan dan perbelanjaan</b> | <b>7 050</b> | Jun 30  | Yuran lapuk            | 150          |
|             | Yuran belum terperoleh             | 300          |         | Bank                   | 7 400        |
|             |                                    | <u>7 800</u> |         | Yuran belum terima     | <u>200</u>   |
|             |                                    |              |         |                        | <u>7 800</u> |

(3)

(b)

Kelab Sukan dan Kebajikan Taman Sri Tembesu  
Akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 30 Jun 2020

|   | RM         | RM                  |
|---|------------|---------------------|
| <u>Pendapatan:</u>                      |            |                     |
| Yuranahli                               | 7 050      |                     |
| Yuranmasuk                              | <u>250</u> |                     |
|   |            | 7 300               |
| <u>(-) Perbelanjaan:</u>                |            |                     |
| Sewarumahkelab                          | 3 600      |                     |
| Belanja am (170 + 40)                   | 210        |                     |
| Akhbardanmajalah (275 + 25)             | 300        |                     |
| Susutnilaiparabot (6 000 + 700 - 5 840) | 860        |                     |
| Yuranlapuk                              | 150        |                     |
| Kadar bayaran(890 – 175)                | <u>715</u> |                     |
|   |            | 5 835               |
| <b>Lebihan</b>                          |            | <u><b>1 465</b></u> |

(9)

SULIT

11

(b)

(i) Kos berubah seunit =  $1.50 + 1.00 + 0.50 + 2.00$   
=  $RM5.00 / 5.00 / 5$

(ii) Margin caruman seunit = Harga jualan seunit – kos berubah seunit  
=  $12.00 - 5.00$   
=  $RM7.00 / 7.00 / 7$

(iii) Titik pulang modal =  $\frac{\text{Kos tetap}}{\text{Margin caruman seunit}}$   
=  $\frac{14\,400 + 2\,000 + 30\,500}{*7}$   
=  $\frac{46\,900}{*7}$   
= 6 700 bungkus

(iv) Unit pengeluaran =  $\frac{\text{Kos tetap} + \text{Untung sasaran}}{\text{Margin caruman seunit}}$   
=  $\frac{46\,900 + 35\,000}{*7}$   
=  $\frac{81\,900}{*7}$   
= 11 700 bungkus

Nota: \* rujuk angka sendiri

### SKEMA PEMARKAHAN TAMAT