



**MAJLIS PENGETUA SEKOLAH MALAYSIA
NEGERI SEMBILAN**

**PROGRAM PENINGKATAN AKADEMIK TINGKATAN LIMA
SEKOLAH-SEKOLAH MENENGAH NEGERI SEMBILAN 2023**

PRINSIP PERAKAUNAN

Kertas 1 dan Kertas 2

PERATURAN PEMARKAHAN

UNTUK KEGUNAAN PEMERIKSA SAHAJA

AMARAN

Peraturan pemarkahan ini **SULIT** dan Hak Cipta MPSM Negeri Sembilan. Kegunaannya khusus untuk pemeriksa yang berkenaan sahaja. Sebarang maklumat dalam peraturan pemarkahan ini tidak boleh dimaklumkan kepada sesiapa. Peraturan Pemarkahan ini tidak boleh dikeluarkan dalam apa bentuk penulisan dan percetakan.

Kertas jawapan ini mengandungi 14 halaman bercetak.
2 halaman tidak bercetak

**PERATURAN PEMARKAHAN 3756/1
KERTAS 1**

| | |
|----|---|
| 1 | B |
| 2 | C |
| 3 | B |
| 4 | B |
| 5 | C |
| 6 | A |
| 7 | B |
| 8 | D |
| 9 | C |
| 10 | B |
| 11 | D |
| 12 | B |
| 13 | B |
| 14 | D |
| 15 | B |
| 16 | B |
| 17 | C |
| 18 | D |
| 19 | A |
| 20 | C |

| | |
|----|---|
| 21 | B |
| 22 | B |
| 23 | D |
| 24 | C |
| 25 | D |
| 26 | A |
| 27 | C |
| 28 | C |
| 29 | A |
| 30 | A |
| 31 | C |
| 32 | D |
| 33 | B |
| 34 | A |
| 35 | B |
| 36 | A |
| 37 | A |
| 38 | D |
| 39 | B |
| 40 | C |

Selamat mengulangkaji dari telegram@soalanpercubaanspm

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SULIT

PERATURAN PEMARKAHAN 3756/2
KERTAS 2

- 1 (a) i. Milikan tunggal 1
 ii. Perkongsian 1
 [2 markah]
- (b) i. Liabiliti Semasa / Liabiliti 1
 ii. Catatan Kontra *Belanja* 1
 [2 markah]
- (c) i) Slip Transaksi Perbankan Elektronik *(Singkatan STPE tidak diterima) 1
 ii) Nota Debit / *Nota dt Salinan* 1
 [2 markah]
- (d) Kos Pengeluaran = Kos Prima + Kos Overhed – Kerja Dalam Proses Akhir
 = RM45 000 + RM23 000 – RM10 000 *or 1* atau 1
 = RM58 000 2
 [2 markah]

(e) *abaiakan* Jurnal Am

| Tarikh | Butiran | Folio | Debit | Kredit |
|---------|---------------|-------|-------|--------|
| 2023 | | | RM | RM |
| Ogos 18 | Ambilan Rahul | | 800 | |
| | Belian | | | 800 |

[2 markah]

Nota: Tarikh diabaikan.

Butiran Ambilan wajib ada nama pekongsi

2 (a)

Sheela Fashion
Akaun Perdagangan dan Untung Rugi bagi tahun berakhir 31 Ogos 2023

| | RM | | RM | | RM | |
|--|--------|-----|--------|-----|---------|----------|
| Jualan | | | | | 127 050 | |
| Tolak: Pulangan Jualan | | | | | 660 | |
| | | | | | 126 390 | 1 ✓ |
| Tolak: Kos Jualan | | | | | | |
| Inventori Awal | | | 11 220 | | | |
| Belian (75 450 - 350) | 75 100 | 1 ✓ | | | | |
| - Pulangan Belian (710 + 870) | 1 580 | 1 ✓ | | | | |
| Belian Bersih | 73 520 | | | | | |
| + Angkutan Masuk | 550 | | | | | |
| Kos Belian | | | 74 070 | | | |
| Kos barang untuk dijual | | | 85 290 | | | |
| (-) Inventori Akhir | | | 15 330 | | | |
| Kos Jualan | | | | | 69 960 | lof NI ✓ |
| Untung kasar | | | | | 56 430 | 1+w ✓ |
| Tambah: Hasil | | | | | | |
| Komisen diterima (7 865-605) | | | | | 7 260 | 1 ✓ |
| | | | | | 63 690 | |
| Tolak: Belanja | | | | | | |
| Insurans (2 940 - 980) | | | 1 960 | 1 ✓ | | |
| Kadar bayaran | | | 5 620 | | | |
| Sewa (5 500 + 1 100) | | | 6 600 | 1 ✓ | | |
| Gaji | | | 11 130 | | | |
| Hutang lapuk | | | 450 | 1 ✓ | | |
| Pertambahan Peruntukan Hutang Ragu/PHR/HR ✓ (14 250 - 450 x 5% - 390) | | | 300 | 1 ✓ | | |
| Susut Nilai Kenderaan (85 800 - 17 160 x 20%) | | | 13 728 | 1 ✓ | | |
| Susut Nilai Alatan Pejabat (12 540 - 5 000) / 10 | | | 754 | 1 ✓ | 40 542 | |
| Untung bersih / Untung | | | | | 23 148 | 1+w ✓ |

[13 markah]

1+w angka dan butiran betul

NI ada butiran Inventori Awal, Belian dan Inventori Akhir

(b)

Sheela Fashion
Penyata Kedudukan Kewangan pada 30 Ogos 2023

| | RM | RM | RM | RM | |
|------------------------------------|--------|--------|------------|--------|----------------------|
| | Kos | SNT | Nilai Buku | Jumlah | |
| Aset Bukan Semasa | | | | | |
| Kenderaan | 85 800 | 30 888 | 54 912 | 54 912 | lof ✓ |
| Alatan Pejabat | 12 540 | 754 | 11 786 | 11 786 | 1 ✓ |
| | | | | 66 698 | |
| Aset Semasa | | | | | |
| Inventori Akhir | | | 15 330 | | |
| Akaun Belum Terima (14250-450) | | 13 800 | 1 | 1 | ✓ |
| - Peruntukan Hutang Ragu | | 690 | 13 110 | 1 | ✓ |
| Tunai | | | 855 | | |
| Bank | | | 14 840 | | |
| Insurans prabayar / Insurans | | | 980 | 1 | ✓ |
| | | | 45 115 | lof N2 | ✓ |
| Tolak: Liabiliti Semasa | | | | | |
| Akaun Belum Bayar (14790-870) | | 13 920 | 1 | | ✓ |
| Sewa belum bayar / Sewa | | 1 100 | 1 | | ✓ |
| Komisen belum terperoleh / komisen | | 605 | 1 | 15 625 | ✓ |
| Modal Kerja | | | | 29 490 | lof+w Syarat AS-LB ✓ |
| | | | | 96 188 | |
| Ekuiti Pemilik | | | | | |
| Modal Awal | | | | 73 390 | |
| Tambah: Untung bersih | | | | 23 148 | lof N3 ✓ (2(a)) |
| | | | | 96 538 | |
| Tolak: Ambilan | | | | 350 | 1 ✓ |
| Modal Akhir | | | | 96 188 | |

[12 markah]

lof+w ada butiran Modal Kerja

N2 semua butiran AS betul 4/6 butir ✓ - Xde BA.

N3 rujuk 2(a)

3 (a)

Akaun Yuran Ahli

| Tarikh | Butir | RM | | Tarikh | Butir | RM | |
|---------|--|--------|-------|--------|--------------------|--------|--------|
| 2022 | | | | 2023 | | | |
| Julai 1 | Yuran belum terima | 2 300 | * | Jun 30 | Bank | 68 300 | 1 ✓ |
| 2023 | | | | | | | |
| Jun 30 | Pendapatan dan perbelanjaan Yuran belum terperoleh | 68 130 | lof ✓ | | | | |
| | | 1 670 | 1 ✓ | | Yuran belum terima | 3 800 | *1fb ✓ |
| | | 72 100 | | | | 72 100 | |

[4 markah]

Nota: Abaikan tarikh

(b)

Akaun Kawalan Belum Terima

| Tarikh | Butir | RM | | Tarikh | Butir | RM | |
|---------|----------|--------|-----|--------|----------|--------|-----|
| 2022 | | | | 2023 | | | |
| Julai 1 | Baki b/b | 11 480 | | Jun 30 | Bank | 11 500 | 1 ✓ |
| 2023 | | | | | | | |
| Jun 30 | Jualan | 19 910 | 1 ✓ | | Baki h/b | 19 890 | |
| | | 31 390 | | | | 31 390 | |
| 2023 | | | | | | | |
| Julai 1 | Baki b/b | 19 890 | | | | | |

[2 markah]

(c)

Akaun Kawalan Belum Bayar

| Tarikh | Butir | RM | | Tarikh | Butir | RM | |
|--------|-------------------------|--------|-----|---------|----------|--------|-------|
| 2023 | | | | 2022 | | | |
| Jun 30 | Bank | 11 800 | 1 ✓ | Julai 1 | Baki b/b | 10 680 | |
| | Pulangan belian | 560 | | 2023 | | | |
| | Baki h/b (11 990 - 560) | 11 430 | | Jun 30 | Belian | 13 110 | lof ✓ |
| | | 23 790 | | | | 23 790 | |
| | | | | 2023 | | | |
| | | | | Julai 1 | Baki b/b | 11 430 | 1fb ✓ |

[3 markah]

butir syawal h
E akk ✓
b/b + h/b ✓
~~of b/b~~

(d)

Kelab Seni Koir Mahsan
Akaun Perdagangan Restoran bagi tahun berakhir 30 Jun 2023

| | RM | RM | RM | |
|---|--------|--------------|---------------|-------------------------------------|
| Jualan <i>Base</i> (48 300 + 19 910) | | | 68 210 | lof ✓ |
| Tolak: Kos Jualan | | | | |
| Inventori Awal <i>Base</i> | | 2 200 | | |
| Belian (14 000 + 13 110) | 27 110 | <i>lof</i> ✓ | | lof |
| (-) Pulangan belian | 560 | | | |
| | | 26 550 | | |
| | | 28 750 | | |
| (-) Inventori Akhir | | 5 660 | | |
| Kos Jualan | | 23 090 | | lof + w NI |
| Tambah: Belanja | | | | |
| Upah pekerja (19 800 x 40%) | | 7 920 | 1 ✓ | ✓ |
| Lesen perniagaan | | 1 700 | | |
| | | | 32 710 | <i>lof</i> ✓ |
| Untung Restoran / Untung | | | 35 500 | lof + w <i>lof + w</i> ✓ |

[5 markah]

NI – mesti ada ^{*lof + w*} Inventori Awal, Belian dan Inventori Akhir (Operasi betul)

(e)

Kelab Seni Koir Mahsan
Akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 30 Jun 2023

| | RM | RM | |
|--|--------|---------|-------------------------------------|
| <u>PENDAPATAN</u> | | | |
| Yuran ahli | | 68 130 | lof rujuk 3(a) ✓ |
| Untung restoran | | 35 500 | lof rujuk 3(d) ✓ |
| Sewa studio | | 19 600 | |
| Yuran masuk | | 5 900 | 1 ✓ |
| | | 129 130 | |
| <u>(-) PERBELANJAAN</u> | | | |
| Alat tulis (860 + 1 720 – 1 260) | 1 320 | | 1 ✓ |
| Utiliti | 5 700 | | |
| Insurans (2 700 X 10/12) | 2 250 | | 1 ✓ |
| Gaji (19 800 X 60%) | 11 880 | | 1 ✓ |
| Susut nilai alat muzik (12 000 + 13 500 – 2 000) | 5 500 | | 1 ✓ |
| Majalah (1 730 – 810 + 1 150) | 2 070 | | 1 ✓ |
| | | 28 720 | |
| Lebihan | | 100 410 | lof + w <i>lof + w</i> ✓ |

[9 markah]

(f)

Kelab Seni Koir Mahsan
Penyata Kedudukan Kewangan pada 30 Jun 2023

| | RM | RM | RM | |
|-----------------------|----|----|---------|-------------------|
| Dana Terkumpul | | | | |
| Dana Terkumpul awal | | | 195 440 | 1 ✓ |
| (+) Lebihan | | | 100 410 | 1 of rujuk 2(e) ✓ |
| | | | 283 850 | |

[2 markah]

Jalan kerja:

$$\begin{aligned} \text{Dana Terkumpul Awal} &= (120\,000 + 12\,000 + 2\,300 + 11\,480 + 2\,200 + 860 + 58\,090 - 10\,680 - 810) \\ &= 195\,440 \end{aligned}$$

4 (a)
(i)

Akaun Realisasi

| 2023 | | | RM | 2023 | | | RM |
|-------|--------------------|---------------|---------|---------------------------|--------------------------|--------|-------------|
| Jan 1 | Kenderaan | 22 000 | } 1fa ✓ | Jan 1 | Modal Samir | 6 000 | 1fb ✓ |
| | Alatan Pejabat | 9 500 | | Jan 1 | Bank | 3 800 | 1fb ✓ |
| | Inventori | 6 100 | | Jan 1 | Akaun Belum Bayar | 500 | 1fb ✓ |
| | Akaun Belum Terima | 4 000 | | Jan 1 | Bank | 30 000 | 1fb ✓ |
| | Bank | 800 | | 1fb ✓ | Modal Mali (2/5 x 2 100) | 840 | } 1of 1fa ✓ |
| | | | Jan 1 | Modal Riza (2/5 x 2 100) | 840 | | |
| | | | Jan 1 | Modal Samir (1/5 x 2 100) | 420 | | |
| | | <u>42 400</u> | | | <u>42 400</u> | | |

[5 markah]

7

(ii)

Akaun Modal

| Tarikh | Butiran | Mali | Riza | Samir | | Tarikh | Butiran | Mali | Riza | Samir |
|--------|--------------|---------------|---------------|---------------|--|--------|--------------|---------------|---------------|---------------|
| 2023 | | RM | RM | RM | | 2023 | | RM | RM | RM |
| Jan 1 | Realisasi | 840 | 840 | 420 | | Jan 1 | Baki b/b | 18 000 | 18 000 | 9 000 |
| | Akaun Semasa | | | 3 800* | | | Akaun Semasa | 2 800 | 1 500 | - |
| | Realisasi | | | 6 000* | | | Bank | - | - | 1 220 |
| | Bank | 19 960 | 18 660 | - | | | | | | |
| | | <u>20 800</u> | <u>19 500</u> | <u>10 220</u> | | | | <u>20 800</u> | <u>19 500</u> | <u>10 220</u> |

[3 markah]

2

(iii)

Akaun Bank

| 2023 | | | RM | 2023 | | | RM |
|-------|-------------|---------------|---------|-------|-------------------|---------|-------|
| Jan 1 | Baki b/b | 8 900 | } 1fa ✓ | Jan 1 | Realisasi | 800* | } 1 ✓ |
| | Realisasi | 3 800* | | Jan 1 | Akaun Belum Bayar | 4 500 | |
| | Realisasi | 30 000* | | Jan 1 | Modal Mali | 19 960* | |
| | Modal Samir | 1 220 | | Jan 1 | Modal Riza | 18 660* | |
| | | <u>43 920</u> | | | <u>43 920</u> | | |

[2 markah]

4 (b)

Perniagaan Butik Mesra
Belanjawan Tunai bagi tiga bulan berakhir 31 Mac 2024

| Butir | Jan | Feb | Mac | |
|--|----------|--------|---------|------------------------|
| | RM | RM | RM | |
| Baki b/b | 23 160 ✓ | 21 160 | 86 860 | loffa ✓ |
| Penerimaan: | | | | |
| Jualan | 8 400 | 9 800 | 11 900 | 1fa ✓ |
| Akaun Belum Terima | 3 300 | 3 600 | 4 200 | 1fa ✓ |
| Pinjaman | - | 67 200 | - | 1 ✓ |
| Jumlah penerimaan | 11 700 | 80 600 | 16 100 | |
| Pembayaran: | | | | |
| Belian | 7 200 | 8 400 | 10 200 | 1fa ✓ |
| Ansuran pinjaman (67 200 / 84 bln) / <i>Bayar balik Pinjaman</i> | - | - | 800 | } 1fb* ✓ |
| <i>Faedah</i> Faedah atas pinjaman (67 200 x 4% / 12 bln) | - | - | 224 | |
| Mesin/ pendahuluan mesin | - | - | 4 000 | 1 ✓ |
| Sewa | 4 800 | 4 800 | 4 800 | } 1 1fall ✓ |
| Gaji | 1 200 | 1 200 | 1 200 | |
| Kadar bayaran/Utiliti | 500 | 500 | 500 | |
| Jumlah pembayaran | 13 700 | 14 900 | 21 724 | |
| Lebihan / Kurangan | (2 000) | 65 700 | (5 624) | loffa ✓ |
| Baki h/b | 21 160 | 86 860 | 81 236 | loffb |

[10 markah]

Syarat :

1fa semua angka betul

loffb rujuk baki h/b

loffa operasi mesti betul (tidak termasuk baki awal)

* Terima Ansuran pinjaman / Bayaran balik pinjaman RM1 024 (1 markah)

*Faedah atas pinjaman RM1 024 tidak di terima

Syarat
- subtotal
- fine by
- #deBA
SN

5 (a)
(i)

Penyata Mengira Modal pada 31 Disember 2022

| Aset | RM | RM | |
|--|-------|-----------|--------|
| Alatan Pejabat (7 500 + 2 000) | 9 500 | | |
| - Susut Nilai Berkumpul [7500 X 10% + (2000 X 10% X 6/12)] | 850 | 1 ✓ 8 650 | ✓ |
| Simpanan Tetap | | 12 000 | |
| Inventori | | 7 820 | |
| Akaun Belum Terima (3 500 - 800) | 2 700 | | |
| - Per. Hutang Ragu (2 700 X 5%) | 135 | 1 ✓ 2 565 | ✓ |
| Tunai | | 1 200 | |
| Bank | | 12 175 | |
| Sewa Prabayar | | 600 | ✓ |
| Faedah atas Simpanan Tetap Belum Terima (12 000 X 8%) | | 960 | 1 ✓ |
| | | 45 970 | 10 f ✓ |
| (-) Liabiliti | | | |
| Akaun Belum Bayar | 6 400 | | |
| Komisen Belum Terperoleh | 550 | | ✓ |
| | | 6 950 | 1 ✓ |
| | | 39 020 | 1 |

[6 markah]

(ii)

Penyata Untung Rugi bagi tahun berakhir 31 Disember 2022

| | RM | RM | |
|----------------|--------|--------|----------------|
| Modal Akhir | | 39 020 | 1 of ✓ |
| (+) Ambilan | | 6 000 | 1 ✓ |
| | | 45 020 | |
| (-) Modal Awal | 30 000 | | |
| Modal Tambahan | 2 000 | 1 | |
| | | 32 000 | ✓ |
| Untung Bersih | | 13 020 | 1 of ops betul |

[4 markah]

5 (b)

Buku Tunai Runcit

mesti ada

| Tarikh | Urus niaga | Penerimaan RM | Pembayaran RM | Analisis Perbelanjaan | | | |
|--------|------------------------------|------------------|------------------|-----------------------|-------------------|--------------------------|------------|
| | | | | Alat Tulis RM | Belanja Pos RM | Belanja Perjalanan RM | |
| Sept 1 | Baki b/b | 80 | | | | | 1 fb ✓ |
| | Bank | 270 | | | | | 1 fb ✓ |
| 3 | Tambang teksi / Teksi X | | 25 | | | 25 | 1 fb ✓ |
| 8 | Katrij pencetak / pencetak X | | 53 | 53 | | | 1 fb ✓ |
| 16 | Sampul surat dan setem | | 16 | | 16 | | 1 fb ✓ |
| 25 | Petrol | | 40 | | | 40 | 1 fb ✓ |
| 28 | Bungkusan Pos | | 80 | | 80 | | 1 fb ✓ |
| | | 350 | 214 | 53 | 96 | 65 | 1 off ✓ |
| 30 | Baki h/b | | 136 | | | | Xde BA |
| | | 350 | 350 | 1fb | ✓ | | Crj |
| Okt 1 | Baki b/b | 136 | | | | | Mesm pletz |
| | Bank | 214 | 10F ✓ | | | | |

Tarik mesti ada

[10 markah]

6 (a)

(i) Untung Bersih = Untung Kasar – Belanja Operasi
 = 10 200 – 4 000 or | atau 1
 = 6 200 ✓ 2

(ii) Tokokan = $\frac{\text{Untung Kasar}}{\text{Kos Jualan}} \times 100\%$
 = $\frac{10\,200}{(45\,000 - 10\,200)} \times 100\%$ or | atau 1
 = 29.31% @ 29% ✓ 2

(iii) Pulangan atas modal = $\frac{\text{Untung Bersih}}{\text{Modal Awal}} \times 100\%$
 = $\frac{6\,200^*}{28\,000} \times 100\%$ or | atau 1
 = 22.14% @ 22% ✓ 2

(iv) Kadar pusing ganti inventori = $\frac{\text{Kos Jualan}}{\text{Inventori Purata}}$
 = $\frac{34\,800}{(3\,000 + 3\,200)/2}$ atau 1
 = $\frac{34\,800}{3\,100}$
 = 11.23 kali (x 60 dibundarkan) ✓ 2
 32.51 hari @ 33 hari. # 32.01 @ 33 hari.

(v) Nisbah semasa = $\frac{\text{Aset Semasa}}{\text{Liabiliti Semasa}}$
 = $\frac{1\,000 + 3\,000 + 3\,200}{2\,000}$ atau 1
 = $\frac{7\,200}{2\,000}$
 = 3.6 : 1 ✓ 2

[10 markah]

↑
 x de nisbah x tempoh

6 (b)

JADUAL PERSAMAAN PERAKAUNAN

| Tarikh | ASET | | | | LIABILITI + EKUITI PEMILIK | | |
|--------|-----------|-----------|--------------------|---------|----------------------------|--------|---------------|
| | Lengkapan | Inventori | Akaun Belum Terima | Bank | Akaun Belum Bayar | Modal | Untung Bersih |
| 2023 | RM | RM | RM | RM | RM | RM | RM |
| Apr. 1 | 3 500 | 4 000 | 3 800 | 9 400 | 4 600 | 16 100 | - |
| 2 | | 1 050 | | | 1 050 | | |
| 9 | | (1 010) | | 1 250 | 1fb ✓ | | 240 |
| 15 | | | (3 800) | 3 500 | 1fb ✓ | | (300) |
| 18 | 2 500 | | | (2 500) | | | |
| 23 | | (650) | | | | | (650) |
| 30 | | (400) | | | (400) | | |
| Jumlah | 6 000 | 2 990 | 0 | 11 650 | 5 250 | 16 100 | (710) |

10ffa ✓
 ↑
 baki awal mesti ade.
 [10 markah]

Nota:

1fa = for all

1fb = for both

Selamat mengulangkaji dari telegram@soalanpercubaanspm
 Skema Prinsip Perakaunan