



FINAL EXAMINATION

**COURSE : COMPUTERISED ACCOUNTING
(PRACTICAL)**

COURSE CODE : PCA1033 / PCA2043

DURATION : 2 HOURS 30 MINUTES

INSTRUCTIONS TO CANDIDATES :

1. This question paper consists of **ONE (1)** question.
2. Please back up your file immediately after completed the question.
3. Please check to make sure that this examination pack consists of:
 - i. The Question Paper
4. Do not bring any material into the examination hall unless permission is given by the invigilator.
5. Save the following documents in **PDF format and email (or any other medium) to your lecturer:**
 - i. Chart of Accounts
 - ii. Batch Summary
 - iii. Debtors and Creditors Listing
 - iv. Ledgers
 - v. Opening Balances
 - vi. Maintain Stock Values
 - vii. Debtors Aging

MYKAD NO : _____

ID. NO. : _____

LECTURER : _____

SECTION : _____

DO NOT OPEN THIS QUESTION PAPER UNTIL YOU ARE TOLD TO DO SO

The question paper consists of 4 printed pages

2024/B/PCA1033/PCA2043(PRACTICAL)

MAR2024/B/PCA1033/PCA2043(PRACTICAL)

ESSAY*Answer ALL questions.***1. (60 points)****Company Profile**

Company Name	: <u>Type in your NAME</u>
Reference No.	: <u>Type in your ID No.</u>
Last Accounting Year	: 31/12/2022
Accounting Year	: 01/01/2023 – 31/12/2023
Starting period	: 9

You wanted to computerize your accounts starting from 1st September 2023. The following are the business documents of your company.

Trial Balance as at 31st August 2023

Description	Debit (RM)	Credit (RM)
Capital		480,000
Profit & Loss Account		247,800
Debtors Control		
Jentayu Corporation	24,300	
ISMA Sdn Bhd	9,600	
Bank	450,890	
Cash	247,120	
Stock as at 31/12/2022	6,100	
Creditors Control		
Vanillaz Consultant		37,500
GeGe Sdn Bhd		29,400
Sales		616,010
Purchases	326,500	
Salaries	285,800	
Sundry expenses	11,300	
Insurance	12,200	
Water & electricity	36,900	
TOTAL	1,410,710	1,410,710

Additional information:

1. Debtors Aging Analysis as at 31st August 2023.

Name	Current	1 month	2 months	3 months	4 months
ISMA Sdn Bhd	-	600	4,500	2,700	1,800
Jentayu Corporation	11,900	2,900	-	5,400	4,100

2. Opening stock value as at 31st August 2023 is RM43,700.
Closing stock value as at 30th September 2023 is RM36,800.

3. Transactions for September 2023

Date	Description	Ref No.	Amount (RM)
01.09.2023	Cash sales	CS971	2,200
05.09.2023	Purchased goods on credit from GeGe Sdn Bhd	INV1223	34,500
08.09.2023	Paid to Vanillaz Enterprise by cheque	PV694	11,700
09.09.2023	Received cheque from Jentayu Corporation	PBB3971	8,200
12.09.2023	Sold goods to ISMA Sdn Bhd on credit	INV1224	5,900
15.09.2023	Purchased goods on credit from XES Corporation	INV0347	40,800
15.09.2023	Paid water and electricity by cheque	PV695	2,108
16.09.2023	Paid to GeGe Sdn Bhd by cheque	PV696	19,600
19.09.2023	Paid rental by cheque	PV697	3,500
23.09.2023	Cash sales	CS 972	2,700
26.09.2023	Received cheque from ISMA Sdn Bhd	OUB2478	3,600
28.09.2023	Sold goods to Jentayu Corporation	INV1225	25,300
28.09.2023	Purchased goods on credit from Vanillaz Enterprise	INV4587	11,500
30.09.2023	Sold goods to ISMA Sdn Bhd on credit	INV1226	36,100
30.09.2023	Paid salaries by cheque	PV698	60,200

4. Batches needed for the accounts are as follows:

Batch No.	Batch Name
1	Purchases Journal
2	Sales Journal
3	Cash Receipt
4	Bank Payment
5	Bank Receipt

Required:

- a. Create chart of accounts for the above transactions. (10 points)
- b. Organise the related batches. (5 points)
- c. Create debtors and creditors files. (5 points)
- d. Record all the transactions for the month of September 2023. (15 points)
- e. Enter opening balance. (10 points)
- f. Maintain stock values. (5 points)
- g. Distribute the debtor's aging for this company. (10 points)

NOTE: Please backup your file immediately after completing the question.

END OF QUESTION PAPER