KPTM

KOLEJ POLY-TECH MARA

FINAL EXAMINATION

COURSE	:	**COMPUTERISED ACCOUNTING SYSTEM**
COURSE CODE	:	**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 once you have 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. Ledger
   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 04 printed pages

ESSAY
Answer ALL questions.

1. (60 points)

Company Profile

Company Name	: **Type in your NAME**
Reference No.	: **Type in your ID No.**
Last Accounting Year	: 31/12/2023
Accounting Year	: 01/01/2024 – 31/12/2024
Starting period	: 8

You wanted to computerize your accounts starting from 1st August 2024. Following are the business documents of your company.

Trial Balance as at 31st July 2024

Description	Debit (RM)	Credit (RM)
Capital		325,000
Debtors Control		
FAN Corporation	25,900	
SuperMart Sdn Bhd	31,000	
Profit & Loss Account		29,500
Bank	210,000	
Cash	77,100	
Stock as at 31/12/2023	8,700	
Creditors Control		
Bersatu Maju Consultant		14,600
Danau Lumut Sdn Bhd		10,000
Sales		84,700
Purchases	55,600	
Salaries	32,900	
Petrol	5,800	
Rental	7,000	
Utilities	4,300	
Advertisement	5,500	
TOTAL	**463,800**	**463,800**

Additional Information:

a. Debtors Aging Analysis as at 31st July 2024.

Name	Current	1 month	2 months	3 months	4 months
FAN Corporation	15,900	2,000	4,000		4,000
SuperMart Sdn Bhd	24,000		1,000	6,000	

b. Closing stock value as at 31st July 2024 is RM7,000 and 31st August 2024 is RM4,200.

c. Transactions for August 2024.

Date	Description	Ref No.	Amount (RM)
Sales Journal			
05/08/2024	SuperMart Sdn Bhd	INV3669	5,150
08/08/2024	FAN Corporation	INV3670	9,200
17/08/2024	FAN Corporation	INV3673	5,000
20/08/2024	SuperMart Sdn Bhd	INV3675	8,800
Purchases Journal			
02/08/2024	Danau Lumut Sdn Bhd	INVAA0155	1,500
16/08/2024	Bersatu Maju Consultant	INV701D	2,200
28/08/2024	Teguh Bakti & Co.	INV400	2,500
Cash Receipts			
09/08/2024	Cash Sales	CS3104	1,200
22/08/2024	Cash Sales	CS3106	800
Bank Receipts			
14/08/2024	FAN Corporation	CIMB21551	3,500
25/08/2024	SuperMart Sdn Bhd	RHB26932	2,000
31/08/2024	SuperMart Sdn Bhd	RHB71266	1,500
Bank Payments			
30/08/2024	Salaries	PV3046	10,500
30/08/2024	Utilities	PV3047	4,200
30/08/2024	Petrol	PV3048	3,000

Required:

i.   Create a chart of account for the above transactions. (10 points)
ii.   Organise the related batches. (5 points)
iii.   Create debtors and creditors file. (5 points)
iv.   Record all the transactions for the month of August 2024. (15 points)
v.   Enter opening balance. (10 points)
vi.   Maintain stock values. (5 points)
vii.   Distribute the debtor's aging for this company. (10 points)

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

END OF QUESTION PAPER