

2022 高三簿记模拟考答案

试卷一

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

试卷二

Q1 a

Profit and Loss Appropriation				7x0.5+1=4.5			
2021			RM	2021			RM
31-12	-			31-12	-		
月	Bank-Partner's salary-Lim		30000	月	Profit and Loss-Net Profit (84,600-600)		84,000
31	Current:			31	Current:		
	-Partner's salary - Lim		6,000		-Interest On Drawings Ong		220
	-Bonus - Ong		2,000			Lim	100
	-Interest On Capital Ong		2,500				
		Lim	1,500				
	-Balance of profit shared:						
		Ong	25,392				
		Lim	16,928				
			84,420				84,420

Partner's Current				14x0.5=7			
( ii )		Ong	Lim			Ong	Lim
2021		RM	RM	2021	Balance b/d	RM	RM
01-1 月	Balance b/d		3,500	01-1 月	Balance b/d	5,000	
31-12 月	Drawings	6,000	6,000	31-12 月	P&L App:		
	P&L App:				-Interest on capital	2,500	1,500
	-Interest on drawings	220	100		-Partners' salaries		6,000
	Capital		5,000		-Partner's bonus	2,000	
	Balance c/d	29,272	9,728		-Balance of profit share	25,392	16,928
					P&L :		
					-Interest on loan	600	
		35,552	24,468			35,552	24,468
				2020			
				01-1 月	Balance b/d	29,332	9,768

Q1b	( i )		Realisation		7x0.5=3.5	
	2021		RM	2021	RM	
	12 月-			12 月-		
	31	Premises	90,000	31	Bank-ABC	100,000
		Motor Vehicles	15,000		Sam-MV T/O	13,000
		Inventory	5,354		AP-D.Received	98
		Ac Receivables	3,809		Capital-Realisation Loss	
					- Sam	639
					- Chai	426
			114,163			114,163

( iii )		Bank		3x0.5=1.5	
2021		RM	2021	RM	
12 月-			12 月-		
31	Realisation-ABC	100,000	31	Balance b/d	7,000
				Accounts Payable	2,501
				Capital-Sam	65,693
				Capital-Chai	24,806
		100,000			100,000

( ii )		Partner's Capital		7x0.5=3.5			
		Sam	Chai			Sam	Chai
2021 31-12 月				2021 31-12 月			
	Current		9,768		Balance b/d	50,000	35,000
	Realisation-MV TO	13,000			Current	29,332	
	Realisation Loss	639	426				
	Bank	65,693	24,806				
		79,332	135,000			269,832	35,000

Question 2

(a) In the books of Four Season Ltd (Buyer): (13 x 1%=13%)

General Journal

Date 2022	Particulars	Debit RM	Credit RM
Jan 1	Building	38,000/	
	Motor Vehicles	12,000/	
	Fixture And Fittings	4,000/	
	Inventory	2,500/	
	Account Receivable	6,300/	
	Goodwill	5,200/	
	Account Payable		8,000/
	Business Purchase		60,000/
		68,000	68,000
1	Business Purchase	60,000	
	Seller – Shi And Ying Partnership		60,000/
1	Seller – Shi And Ying Partnership	60,000	
	Ordinary Shares Capital (40,000 x 1.00)		40,000/
	Share Premium (40,000 x 0.30)		12,000/
	Bank		8,000/
1	Buildings	26,500	
	Asset Revaluation Reserve		26,500/

(b) Four Season Ltd

Statement of Financial Position As at 1 January 2022 (14 x 0.5%=7%)

	RM	RM
Non-current Assets		
Tangible Assets		
Building	250,000/	
Motor Vehicles	12,000/	
Fixture And Fittings	4,000/	266,000
Intangible Assets		
Goodwill		5,200/
Current Assets		
Inventory	54,500/	
Account Receivable	73,300/	
Bank (11,500 – 8,000)	3,500/	131,300
Total Assets		402,500
Equity		
190,000 Ordinary Shares of RM1 each		190,000/
Share Premium		42,000/
General Reserve		30,000/
Retained Profit		20,000/
Assets Revaluation Reserve		26,500/
		308,500
Non-current Liabilities		
10% Loan Notes		50,000/
Current Liabilities		
Account Payable		44,000/
Total Equity And Liabilities		402,500

3.a	Adjusted Cash Book (Bank Column only)				11
2021		RM	2021		RM
31-5 月	Balance b/d	5,460	31-5 月	Insurance-Standing Order	1,000
	Duck Enterprise-Cash Book error	81		Interest Charge	3
	Huang Company-Returned cheque	500		Stamp Duty	15
	Dividend-Tesla Bhd	800		Salaries	5,000
	Yap Trading-Credit Transfer	8,500		Balance c/d	20,673
	Bank Loan	10,000			
	Interest on fixed deposit	1,350			
		26,691			26,691
01-6 月	Balance b/d	20,673			

( ii )	Bank Reconciliation Statement As At 31 May 2021				6
	Balance as per Adjusted Cash Book			20,673	Dr
Add:	Unpresented cheque: Liow Clinic	316155	700		
	Apply Office Supplies	316156	1,310	2,010	
				22,683	
Less:	Banker Error		555		
	Uncredited Deposit- Low Trading		1,260	1,815	
	Balance as per Bank Statement			20,868	Cr

- ( b )
- 1

insufficient funds
- 2

post-dated cheque
- 3

expired or stale cheque (i.e. cheque are more than 6 months old)
- 4

irregularities on cheque(i.e. words and figures do not tally)
- 5

no signature on cheque or signature differs from specimen signature
- 6

stopped payment / closed account by drawer
- 7

bankruptcy / death of drawer, etc.

Question 4

Seng Song Bhd

Manufacturing Account for the year ended 31 December 2021 (16 x 1%=16%)

	RM	RM
<b>Cost of Material Consumed</b>		
Opening Inventory		55,000/
Purchases	1,420,000/	
Less: Return Outwards	(20,000)/	
	1,400,000	
Add: Carriage Inwards	14,800/	1,414,800
		1,469,800
Less: Closing Inventory		(58,000)/
		1,411,800
<b>Direct Labour</b>		
Manufacturing Wages		138,000/
<b>Direct Expenses</b>		
Sub-Contractor Fees		10,000/
		1,559,800
Add: Opening Work in progress		62,500/
Less: Closing Work in progress		(47,300)/
<b>Prime Cost</b>		1,575,000
<b>Factory Overheads</b>		
Factory Loose Tools (22,400+19,600-13,200)	28,800/	
Repair And Maintenance (19,500 x 60%)	11,700/	
Water And Electricity (50,400 +17,600) x 60%	40,800/	
Insurance expenses (24,000 – 8,000) x 60%	9,600/	
Factory Supervisor Salaries	33,200/	
Depreciation on Factory Machine	13,200/	137,300
		1,712,300
Add: Manufacturing Profit		171,230/
Production cost of Finished Goods at cost plus 10%		1,883,530

(b)Seng Song Bhd

Income Statement (Section Trading)

For the year ended 31 December 2021 (8 x 0.5%=4%)

	RM	RM
Sales		2,800,000/
Less: Return Inwards		(20,500)/
Net Sales		2,779,500
Less: Cost of Sales		
Opening Inventory	32,000/	
Production cost of Finished Goods at cost plus 10%	1,883,530/	
Purchases	50,000/	
Less: Closing Inventory	(21,000)/	(1,944,530)
Gross Profit – Trading Profit		834,970/
-Manufacturing Profit		171,230/
		1,006,200

Q5a Subscription			6		
2021			2021		
Jan 1	Balance b/d	1,500	01-1 月	Balance b/d	680
Dec 31	I&E	26,680	31-12 月		1,500
	Balance c/d	800		Bank-20	
				Bank-21	25,300
				Bank-22	800
				Balance c/d	700
		28,980			28,980
1 月-22	Balance b/d	700	1 月-22	Balance b/d	800

Q5b ( i ) Golden Club Cafeteria Trading Account			5		
For The Year Ended 31 December 2021					
Sales		35,030			
Less: Cost of sales					
Opening Inventory	2,230				
Purchases	21,000				
	23,230				
Less: Closing Inventory	2,500	20,730			
Gross Profit		14,300			
Less: Wages of Cafeteria Staff		12,000			
Profit On Cafeteria		2,300			

Q5b(ii) Golden Club Income And Expenditure Account			9		
For The Year Ended 31 December 2021					
Income	RM	RM			
Subscription		26,680			
Locker Rental		1,250			
Contribution for annual dinner	3,800				
Less: Annual dinner expenses	(2,000)	1,800			
Life Membership		500			
Cafeteria Profit		2,300			
		32,530			
Less: Expenditure					
Secretarial Expenses	6,000				
General Expenses	1,360				
Depreciation on Furniture and Fittings	1,500	(8,860)			
Surplus		23,670			

Question 6

a. In the books of Chan:

Joint Venture with Eason			(4% + 1.5%) = 5.5%		
2021		RM	2021		RM
Nov 1	Bank-Purchases	15,500/	Nov 18	Choo Trading - Sales	5,400/
2	Bank- Carriage And Warehouse charges	665/	30	Bank – From Eason	8,000/
Dec 31	Profit And Loss			Bank – From Eason	9,710
	-Commission Income	270			
	-Profit on Joint Venture	6,675			
		23,110			23,110

b. In the books of Eason:

Joint Venture with Chan			(7% + 1.5%=8.5%)		
2021		RM	2021		RM
Nov 5	Bank-Office Furniture	1,000/	Nov 26	Bank-Sales	14,500/
30	Bank – To Chan	8,000/	Dec 18	Bank - Sales	9,800/
Dec 3	Purchases	2,900/	28	Office Furniture – taken over	800/
18	Bank – selling expenses	50/			
Dec 31	Profit And Loss				
	-Commission Income	1,215			
	-Profit on Joint Venture	2,225			
	Bank – To Chan	9,710			
		25,100			25,100

Chan And Eason

Memorandum Joint Venture			(12 x 0.5%=6%)		
	RM			RM	
Purchases - Chan	15,500/	Sales - Chan	5,400/		
-Eason	2,900/	-Eason	24,300/		
Carriage And Warehouse Charges - Chan	665/	Office Furniture taken over by Eason	800/		
Office Furniture - Eason	1,000/				
Selling Expenses - Eason	50/				
Commission Income -Chan	270/				
-Eason	1,215/				
Profit on Joint Venture -Chan	6,675/				
-Eason	2,225/				
	30,500				30,500