



KOMPAS INTERNATIONAL COLLEGE
TEST

COURSE NAME : COMPUTERISED ACCOUNTING
PROGRAMME : MITRA
DURATION : 3 HOURS
DATE : JUN 2024

Instruction: Answer **all** the questions and show all the necessary workings.

Question	CLO	PLO	Student marks	Total Marks
		Total Marks		100

NAME :

PROGRAM :MITRA.....

IC NUMBER :

This examination paper consists of **15** pages including the cover

MCC Hardware Trading uses the standard 12 months financial ending 31/12/20YY. This year, accounts department decided to use SQL Financial Accounting to record and process their accounting transactions.

20XX : Last Year -1 eg, 2023

20YY : Current Year eg, 2024

Create New Database

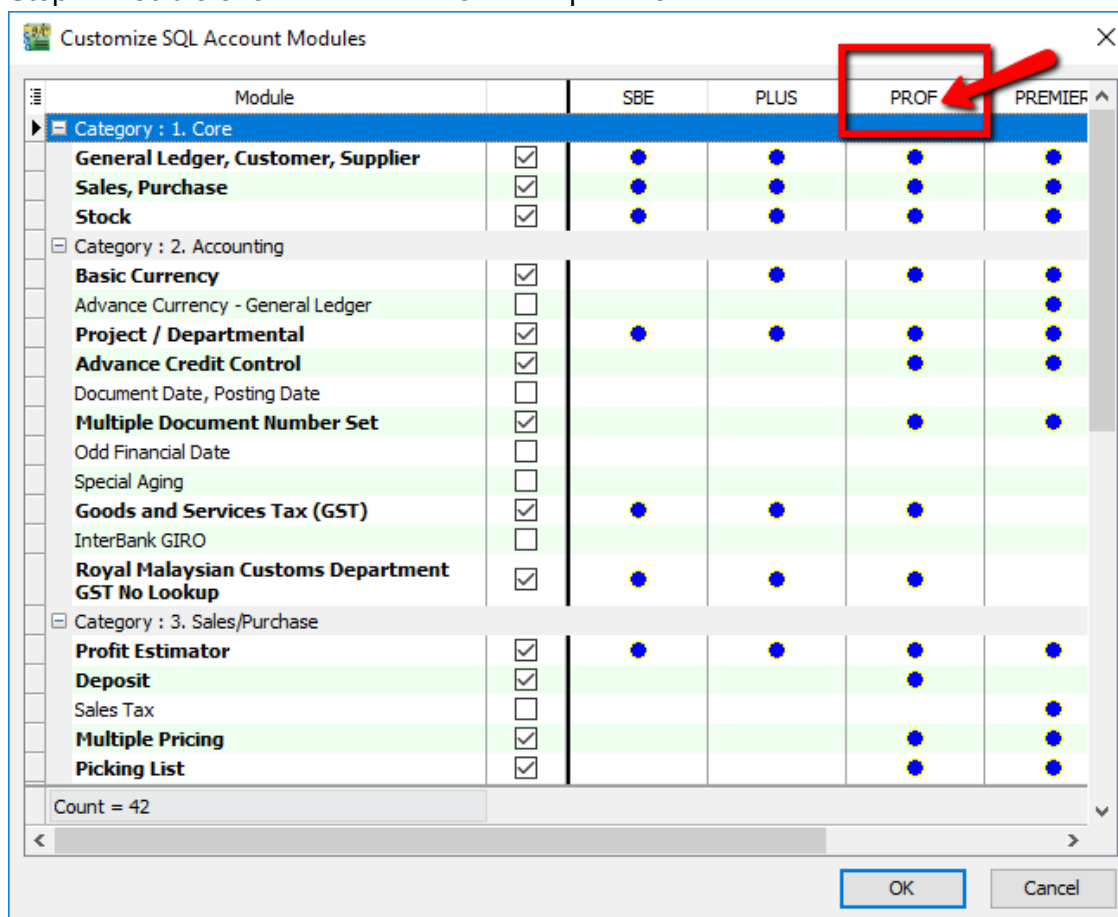
Company Name	MCC Hardware Trading Sdn Bhd
Remark	20YY
User Name & Password	ADMIN

File → Customize SQL Financial Accounting Modules

Turn on Professional Module by click on “PROF” and OK.

Step 1: File | Customize SQL Account Modules

Step 2: **Double click** on word “PROF” and press OK



Step 3: File | Log on

Step 4: Re-login SQL then you can start your exam

Setup Financial Start Period in SQL Account

Tools → Options → General Ledger

Financial Start Period	01/01/20YY
System Conversion Date	01/01/20YY

Maintain Company Profile

Company Reg. No. (old)	786524-W
Company Reg. No. (New)	201903306557
Attention To	Nora Ashika
Company Add.	No 11, Taman Maluri Telawi 2, Bangsar, 59100 Kuala Lumpur.
Telephone No.	+603 78901300
Fax No.	+603 58869913
Email	mcchardware@gmail.com

File → Company Profile to fill in your address, attention, email and report

(Hint : Set Report Header to make sure it appears on your documents' header.)

A : Chart of Account

GL → Maintain Account

Maintain following accounts at chart of accounts:

Note : please read the remark column before create the following account

A/C Type	Account Code	Mother Account	Account Description	Special Account Type
Non-Current Assets	200-500		Machinery	
Non-Current Assets	200-505		Accum Deprn - Machinery	?
Non-Current Assets	200-600		Motor Vehicle (WA 1234 G)	
Non-Current Assets	200-605		Accum Deprn – Motor Vehicle (WA 1234 G)	Accum. Deprn Account
Current Assets	310-000		Hong Leong Bank (Change the bank name)	?
Current Liabilities	431-000		EIS- Staff	
Sales	500-000		Sales of Piping & Fitting	
Sales	500-100		Sales of Kitchen Products	
Sales	500-200		Sales of Construction Hardware	
Cost of Goods Sold	610-000		Purchase of Piping & Fitting	

Cost of Goods Sold	610-100		Purchase of Kitchen Products	
Cost of Goods Sold	610-200		Purchase of Construction Hardware	
Other Income	540-000		Rental Income	
Expenses	909-001		EIS - Employer	
Expenses	924-000		Upkeep of Machinery	
Appropriation Account	999-000		Drawings	

B : Trade Debtors / Customers Maintenance

Customer → Maintain Customer

Maintain following customers:

Debtor's Company Detail	Credit Terms	Customer Code	Agent
GS Hardware Store Enterprise No 15-17, Kampung Dalam Subang, 40400 Subang Selangor Attn : Ms.Jan Wee Tel : 012-5589563	30 Days	300-G0001	Travis
Family Hardware Sdn Bhd 11, Lorong Perusahaan 2, Kawasan Perusahaan Batu Caves, 68100 Batu Caves, Selangor Attn : Mr.Gan Tel : +603-89574561	60 Days	300-F0001	Gary
Bentong Hardware Trading No 61, Batu 1, Jalan Tras, Seksyen 21, 28700 Bentong, Pahang. Attn : Sharon Tel : +609-2234788	30 Days	300-B0001	Gary
Cash Sales	C.O.D	300-C0001	----

C : Trade Creditors / Suppliers Maintenance

Supplier → Maintain Supplier

Maintain following suppliers:

Company Details	Supplier Code	Agent	Credit Terms
MyMesin Machinery & Hardware Sdn. Bhd 51& 53, Jalan Sterang 34/6, Off Jalan Bukit Kemuning, Seksyen 34, Shah Alam, 40000 Shah Alam, Selangor Attn : Mr.Lee Tel : +603-56881413	400-M0001	Gary	30 Days
ProHome Premium Sdn Bhd A-111, 30 floor, Jalan Genting Lama, 58000 Wilayah Persekutuan Kuala Lumpur Attn : Mr. Jeffrey Tel : +603-77458692	400-P0001	Andrew	30 Days
Best Hardware Trading Sdn Bhd 32, Jalan Tiara 3, Bandar Baru Klang, 41100 Selangor Attn : Neo Tel : +603-30816909	400-B0001	Travis	30 Days

D : Stock Group & Maintain Stock Item

D1 : Maintain Stock Group

Stock → Maintain Stock Group

Note : please assign FIFO costing method for all stock group.

Code	Description	Costing Method	Sales Code	Cash Sales Code	S/ Return Code	Purchase Code	Cash Purchase Code	P.Return Code	Balance Sheet Stock
P&F	Piping & Fitting	Weighted Average	500-000	500-000	510-000	610-000	610-000	612-000	330-000
Kitchen	Kitchen Products	FIFO	500-100	500-100	510-000	610-100	610-100	612-000	330-000
Construction	Construction Materials	Weighted Average	500-200	500-200	510-000	610-200	610-200	612-000	330-000

D2: Maintain Stock Item**Stock → Maintain Stock Item**

Note : all below item has an opening stock, the cost for the opening stock items follow Ref. Cost.

Item Code	Item Description	Stock Group	UOM	Ref Cost	Ref Price	Opening Stock Qty
Gas Hose	Firex Automatic Gas Hose	Kitchen	Unit	35.00	50.00	25
Aimer AMKS-4944	Aimer Undermount Single Bowl Kitchen Sink Waste	Kitchen	Unit	1000.00	1500.00	14
GI-FSE	Galvanized Iron Fitting Street Elbow	P&F	PCS	3.50	6.00	65
GI-FEE	Galvanized Iron Fitting Equal Elbow	P&F	PCS	3.50	6.00	53
Canvas Blue	Canvas Blue Roll 3m	Construction	ROLL	200.00	280.00	7
8m masking tape	8M Masking Tape (24mm- 48mm)	Construction	ROLL	2.00	3.00	32

Task E : Opening Balance

E1: Below is detail outstanding aging for debtor as at 31/12/20XX.

GL → Maintain Opening Balance → Trade Debtor → Select your Debtor & click on Debit Column, & select Open Customer Invoice.

Company : All Control A/c : All Co. Category : All Agent : All Area : All Currency : All Ind Cancelled : No Sort By : Code;CompanyName						
Customer 4 Months Aging As At 01/01/ 20YY						
MCC hardware ()						Page 1 of 1
	MTD Pay	Total	Current Mth	1 Month	2 Months	3 Mths & Above
Bentong Hardware Trading +609-2234788		5,848.00		5,848.00		
OBAR-001 15/12/20XX 60 Days				5,848.00		
Family Hardware Sdn Bhd +603-89574561		1,096.80		1,096.80		
OBAR-002 26/12/20XX 30 Days				1,096.80		
GS Hardware Store Ms. Jan Wee		7,569.58		7,569.58		
OBAR-003 31/12/20XX 30 Days				7,569.58		
Grand Total	0.00	14,514.38	0.00	14,514.38	0.00	0.00

E2: Statement Report given by Trade Creditors.

2a. Below is detail outstanding statement from MyMesin Machinery & Hardware Sdn. Bhd as at 31/12/20XX.

MyMesin Machinery & Hardware Sdn. Bhd
51& 53, Jalan Sterang 34/6,
Off Jalan Bukit Kemuning,
Seksyen 34, Shah Alam, 4000 Shah Alam, Selangor

Customer MCC HARDWARE TRADING SDN BHD No 11, Taman Maluri Telawi 2, Bangsar, 59100 Kuala Lumpur.						Statement of Account	
Tel +603 78901300 Fax						Total Debit (1) Total Credit (0)	6,453.21
Closing Balance							6,453.21
Attention Ms.Nora Ashika	Customer Account	Sales Executive ----	Currency RM	Name ADMIN	Page No 1 of 1	Terms 30 Days	Date 31/12/20XX
Date 31/12/20XX	Reference AP001	Transaction Description Sales		Debit 6,453.21	Credit	Balance 6,453.21	

2b. Below is detail outstanding statement from ProHome Premium Sdn Bhd as at 31/12/20XX.



ProHome Premium Sdn Bhd
A-111, 30 floor, Jalan Genting Lama,
58000 Wilayah Persekutuan Kuala Lumpur

Customer MCC HARDWARE TRADING SDN BHD No 11, Taman Maluri Telawi 2, Bangsar, 59100 Kuala Lumpur.						Statement of Account	
Tel +603 78901300 Fax						Total Debit (1) Total Credit (0)	11,003.00
Closing Balance							11,003.00
Attention Ms.Nora Ashika	Customer Account	Sales Executive ----	Currency RM	Name ADMIN	Page No 1 of 1	Terms 30 Days	Date 31/12/20XX
Date 31/12/20XX	Reference AP002	Transaction Description Sales		Debit 11,003.00	Credit	Balance 11,003.00	

2c. Below is detail outstanding statement from Beat Hardware Trading Sdn Bhd as at 31/12/20XX.

Best Hardware Trading Sdn Bhd
 32, Jalan Tiara 3, Bandar Baru Klang, 41100 Selangor
 Tel : +603-30816909

Customer		Statement of Account	
MCC HARDWARE TRADING SDN BHD			
No 11, Taman Maluri Telawi 2, Bangsar, 59100 Kuala Lumpur.			
Tel +603 78901300			
Fax			
Attention	Customer Account	Sales Executive	Currency
Ms/Nora Ashika		----	RM
			ADMIN
Date	Reference	Transaction Description	Debit
31/12/20XX	ARCN-001	Credit Note	
			Credit
			250.00
			Balance
			(250.00)

E3: These are the GL Accounts' Opening Balance at 31/12/20XX

GL → Maintain Opening Balance & Enter the Opening balances as following:

Code	Description	Local DR	Local CR
200-200	Furniture & Fittings	345,000.00	
200-205	Accum Deprn – Furniture & Fittings		25,000.00
200-300	Office Equipment	96,000.00	
200-305	Accum. Deprn – Office Equipment		960.00
200-400	Motor Vehicle	17,500.00	
200-405	Accum. Deprn – Motor Vehicle		1,750.00
200-500	Machinery	600,000.00	
200-505	Accum. Deprn – Machinery		60,000.00
200-600	Motor Vehicle (WA 1234 G)	32,500.00	
200-605	Accum. Deprn – Motor Vehicle (WA 1234 G)		1,625.00
300-B0001	Bentong Hardware Trading	5,848.00	
300-F0001	Family Hardware Sdn Bhd	1,096.80	
300-G0001	GS Hardware Store Enterprise	7,569.58	
310-100	Hong Leong Bank	53,582.63	
320-000	Cash In Hand	5,500.00	
330-000	Stock	16,752.00	
400-M0001	MyMesin Machinery & Hardware Sdn. Bhd		6,453.21
400-P0001	ProHome Premium Sdn Bhd		11,003.00
400-B0001	Best Hardware Trading Sdn Bhd	250.00	
410-070	Electricity Accrued		5,532.00
410-080	Water Accrued		145.00
100-000	Equity		1,069,130.80

E4 : These is the opening for Bank Reconciliation, update accordingly.

GL → Bank Reconciliation | New | right click | Opening Bank Reconciliation

Bank	Voucher No	Cheque No	Description	Date	Amount
310-000	PV-19123	PBB 45678	Director Fees	22/12/20XX	36,000.00
310-000	PV-19876	MBB 05772	Payment to ProHome	24/12/20XX	4,350.00
310-000	OR-51478	HLBB 05177	Rental Payment	22/12/20XX	5,500.00
310-000	PV-19988	HLB 789611	Car Loan	30/12/20XX	2,000.00

F - Sales & Purchase

F1- Family Hardware Sdn Bhd called your sales for inquiry on for item, please generate a **quotation** as below (QT-00001) on 10/01/20YY :

Quotation → Sales | Sales Quotation | New

Item code	Description	Qty	Unit Price	Discount
Gas Hose	Firex Automatic Gas Hose	10	50.00	5%
GI-FEE	Galvanized Iron Fitting Equal Elbow	20	6.00	
GI-FSE	Galvanized Iron Fitting Street Elbow	15	6.00	
Aimer AMKS-4944	Aimer Undermount Single Bowl Kitchen Sink Waste	1	1,500.00	5%+2%

F2- Family Hardware Sdn Bhd confirm the QT-00001, Please transfer it into **Sales Order** on 11/01/20YY :

Item code	Description	Qty	Unit Price	Discount
Gas Hose	Firex Automatic Gas Hose	10	50.00	5%
GI-FEE	Galvanized Iron Fitting Equal Elbow	20	6.00	
GI-FSE	Galvanized Iron Fitting Street Elbow	15	6.00	
Aimer AMKS-4944	Aimer Undermount Single Bowl Kitchen Sink Waste	1	1,500.00	5%+2%

F3- Received Order from customer, please record at **Sales Order**

Date	DocNo	Customer	Description
20/01/20YY	SO-00002	Bentong Hardware Trading	➤ 30 unit of 8m Masking Tape @ 3.00 ➤ 5 rolls of Canvas Blue @ 280.00
25/01/20YY	SO-00003	GS Hardware Store Enterprise	➤ 7 pcs of GI-FEE @ 6.00 ➤ 3 pcs of GI-FSE @ 6.00 ➤ 15 unit of Gas Hose @ 50.00

F4 - Packing list is all done, your driver will send all the goods to customer, may generate **Delivery Order** Note.

Date	Doc. No	From Doc. No	Customer	Description
15/01/20YY	DO-00001	SO-00001	Family Hardware Sdn Bhd	You send partially of item below: a. 6 unit of Gas Hose b. 20 pcs of GI-FEE c. 1 Aimer AMKS-4944
22/01/20YY	DO-00002	SO-00002	Bentong Hardware Trading	➤ 30 rolls of 8m Masking Tape ➤ 5 rolls of Canvas Blue
26/01/20YY	DO-00003	SO-00003	GS Hardware Store Enterprise	➤ 7 pcs of GI-FEE ➤ 3 pcs of GI-FSE ➤ 15 unit of Gas Hose

F5 – May generate the **invoice** to customer with attached together to driver.

Date	Doc. No	From Doc. No	Customer	Description
15/01/20YY	IV-00001	DO-00001	Family Hardware Sdn Bhd	a. 6 unit of Gas Hose b. 20 pcs of GI-FEE c. 1 Aimer AMKS-4944
22/01/20YY	IV-00002	DO-00002	Bentong Hardware Trading	➤ 30 rolls of 8m Masking Tape @ 3.00 ➤ 5 rolls of Canvas Blue @ 280.00
26/01/20YY	IV-00003	DO-00003	GS Hardware Store Enterprise	➤ 7 pcs of GI-FEE @ 6.00 ➤ 3 pcs of GI-FSE @ 6.00 ➤ 15 unit of Gas Hose @ 50.00

F6- Below is the order from purchasing depart, may record in the **Purchase Order**.

Date	DocNo	Supplier	Description
03/01/20YY	PO-00001	Best Hardware Trading Sdn Bhd	➤ 10 pcs of GI-FEE @ 3.50 ➤ 8 pcs of GI-FSE @ 3.50
15/01/20YY	PO-00002	MyMesin Machinery & Hardware Sdn. Bhd	➤ 5 rolls of canvas blue @ 200.00 ➤ 20 roll of 8m masking tape @ 2.00
27/01/20YY	PO-00003	ProHome Premium Sdn Bhd	➤ 50 unit of Gas Hose @ 35.00

F7- You had received your goods from supplier, please generate the **goods received** to reflect stock balance.

Date	Doc. No	From Doc. No	Supplier	Description
10/01/20YY	GR-00001	PO-00001	Best Hardware Trading Sdn Bhd	➤ 10 pcs of GI-FEE @ 3.50 ➤ 8 pcs of GI-FSE @ 3.50
19/01/20YY	GR-00002	PO-00002	MyMesin Machinery & Hardware Sdn. Bhd	➤ 5 rolls of canvas blue @ 200.00 ➤ 20 rolls of 8m masking tape @ 2.00
30/01/20YY	GR-00003	PO-00003	ProHome Premium Sdn Bhd.	➤ 50 unit of Gas Hose @ 35.00

F-8 You had received your invoice from supplier, please generate the **purchase invoice**.

Date	Doc. No	From Doc. No	Supplier	Description
10/01/20YY	PI-00001	GR-00001	Best Hardware Trading Sdn Bhd	➤ 10 pcs of GI-FEE @ 3.50 ➤ 8 pcs of GI-FSE @ 3.50
19/01/20YY	PI-00002	GR-00002	MyMesin Machinery & Hardware Sdn. Bhd	➤ 5 rolls of canvas blue @ 200.00 ➤ 20 rolls of 8m masking tape @ 2.00
30/01/20YY	PI-00003	GR-00003	ProHome Premium Sdn Bhd.	➤ 50 unit of Gas Hose @ 35.00

F-9 On 01/02/20YY, your storekeeper informed you that 5 unit of the gas hose have piping issues, ProHome Premium Sdn Bhd agreed you to return the gas hose. Please record under **Purchase Return**.

F-10 On 11/02/20YY, GS Hardware Store Enterprise return you the GI-FEE 2 pcs due to wrong model order (IV-00003), may record this to **Sales Credit Note**. And remember to knocked off partially of IV-00003.

F11 There is a walk in customer purchase item below, please key in **Cash Sales** and you get cash payment from customer.

Date	Doc. No	Customer	Description
13/03/20YY	CS-00001	Cash Sales	➤ 2 unit of Gas Hose @ 50.00 ➤ 1 roll of canvas blue @ 280.00 ➤ 2 rolls of 8m masking tape @ 3.00

G – Customer & Supplier

G1 – As the purchase return to Prohome Premium Sdn Bhd, they agree to refund, may key in the **Supplier Refund** accordingly to remember to knocked off SC-00001.

G2- **Supplier Payment.** You make the outstanding payment to your supplier as below (knocked off FIFO accordingly)

Date	Doc. No	Supplier	Payment Method	Amount
20/01/20YY	PV-00001	MyMesin Machinery & Hardware Sdn. Bhd	Hong Leong Bank	7,000.00
28/01/20YY	PV-00002	ProHome Premium Sdn Bhd.	Hong Leong Bank	12,753.00
02/02/20YY	PV-00003	Best Hardware Trading Sdn Bhd	Cash in hand	63.00

G3- Received **Customer Payment** as below:

Doc No	Doc Date	Debtor	Received In	Amount	Cheque No	Knocked Off Invoice No
OR-00002	06/02/20YY	Bentong Hardware Trading	Hong Leong Bank	7,338.00	MBB66691	OBAR-001, IV-00002
OR-00003	16/02/20YY	Family Hardware Sdn Bhd	Hong Leong Bank	1,096.80	CIMB 00022	OBAR-002
OR-00004	20/02/20YY	GS Hardware Store Enterprise	Cash In Hand	2,000.00		OBAR-003

G4- On 20/2/20YY, GS Hardware Store Enterprise give you a **post dated cheque** on 1/3/20YY at amount RM 5569.58, may record it under customer payment. (knocked off the invoice based on FIFO accordingly) (Hint : Right click on the customer payment, click set posting date)





STAMP DUTY PAID

Bayar Pay

MCC HARDWARE TRADING SDN BHD

Ringgit Malaysia

FIVE THOUSAND FIVE HUNDRED SIXTY NINE AND CENTS FIFTY

EIGHT ONLY

Tarikh Date **0 1 0 3 Y Y**
D D M M Y Y

ATAU PEMBAWA OR BEARER

RM 5569.58

JANGAN TANDATANGAN DI BAWAH GARISAN INI
CHEQUE NO.

NO SIGNATURE BELOW THIS LINE
A/C NO.

:79'' 0123456'' 49''' 1234': 0123456789''

01

G5- On 02/03/20YY, Hong Leong Bank officer call you to inform that OR-00005 was bounced due to signature is empty on cheque. Please bounced the payment. Cheque No : MBB 0123456

H – Cash Book Entry & Journal

H1- On 15/03/20YY, company director invests RM 200,000.00 into equity account, please record this transaction

GL → Cash Book Entry → Official Receipt (Dr. Bank, Cr. Equity)

Doc No	Date	Description	Received In	Cheque No	Amount
OR-00006	15/03/20YY	Received from Director	Hong Leong Bank	PBB66691	200,000.00

Equity Account Code : 100-000

H2 : Cash Book Entry Payment Voucher

GL → Cash Book Entry → New PV

Doc No	Date	Description	Received In	Cheque No	Amount
PV-00004	25/02/20YY	Payment for Maxis Broadband Fibre for Jan 20YY (Account Code : 910-000)	Hong Leong Bank	HLBB 113447	359.00
PV-00005	28/02/20YY	Payment For Rental Feb 20YY (Account Code : 915-000)	Hong Leong Bank	HLBB 113579	5,500.00

H3 – Cash Book Entry Payment Voucher

Please issue the payslip to Geraldine Wong for March Salary 20YY as below details.

Description: Salary for March Salary 20YY – Geraldine Wong

Payment by : Hong Leong Bank

Date : 1/04/20YY

Cheque No HLBB 113896

Document No : PV-00006

Dr. Salary (904-000) RM 3000

Cr. EPF- Staff (420-000) RM 330

Cr. EIS- Staff (431-000) RM5.90

Cr. Socso- Staff (430-000) RM 14.75

Cr. Hong Leong Bank (310-000) RM 2649.35

H4 – On 01/05/20YY, you received a rental payment from ABC Company RM 3,000.00. May record under Cash Book Entry. (OR-00007)

Description: Rental from ABC Company May 20YY

Dr. Cash in Hand (320-000)

Cr. Rental Income (540-000)

H5- 02/05/20YY, you bank in the cash in hand into your bank (Hong Leong Bank). Please record under **Cash Book Entry – Payment Voucher**.

Description: Cash to Bank

Dr. Hong Leong Bank (310-000) - RM 5000.00

Cr. Cash in Hand (320-000) – RM 5000.00

H6 : Please create a new Journal Entry for Depreciation for 20YY.

GL → Journal Entry

Description	DocNo	Date	Account No / Description	Amount (RM)
Depreciation for March 20YY	JV-00001	31/11/20YY	Depreciation of Fixed Assets	56,000.00
			Accum Deprn- Motor Vehicle (WA 1234 G)	8,600.00
			Accum Deprn- Machinery	47,400.00
Depreciation for April 20YY	JV-00002	31/12/20YY	Depreciation of Fixed Assets	7,000.00
			Accum Deprn- Office Equipment	7000.00

[illegible]

1. All items and balances shown above will be considered correct unless the bank is notified of any discrepancy within 14 days.
2. Please notify us of any change of address in writing.

I : Backup & Folder

END OF THE PAGES