

**FINAL EXAMINATION****BACHELOR OF BUSINESS ADMINISTRATION (HONOURS)****BACHELOR OF BUSINESS ADMINISTRATION (HONOURS)
HUMAN RESOURCE MANAGEMENT**

COURSE	: INTRODUCTION TO FINANCIAL AND MANAGEMENT ACCOUNTING
COURSE CODE	: ACC2183
DURATION	: 3 HOURS

INSTRUCTIONS TO CANDIDATES:

1. This question paper consists of **FOUR (4)** questions.
2. Answer **ALL** questions.
3. Please check to make sure that this examination pack consists of:
 - i. The Question Paper
 - ii. An Answer Booklet
 - iii. Appendix
4. Do not bring any material into the examination hall. The use of calculator is allowed.
5. Please write your answer using permanent ink.

MYKAD/ PASSPORT NO : _____

ID. NO. : _____

LECTURER : _____

SECTION : _____

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

This question paper consists of 6 printed pages including the front page

QUESTION 1

The following Trial Balance was extracted from books of Helane Trading as at 31 May 2026.

PARTICULAR	DEBIT (RM)	CREDIT (RM)
Sales		1,192,000
Purchases	1,000,000	
Return outwards		66,000
Return inwards	44,000	
Carriage outwards	36,000	
Duty on purchases	9,200	
Inventory as at 1 st June 2025	144,000	
Discounts	18,200	10,000
Salary expenses	82,000	
Advertisement expenses	22,400	
General expenses	4,000	
Stationery expenses	1,200	
Utilities expenses	46,800	
Interest on loan expenses	3,200	
Repair and maintenance expenses	18,000	
Insurance expenses	10,000	
Rental received		12,000
Interest received		16,000
Commission received		6,000
Loan from Bank Rela		200,000
Accounts payable		92,000
Accounts receivable	90,000	
Land	240,000	
Motor vehicles	380,000	
Machinery	240,000	
Investment	332,000	
Patents	50,400	
Accumulated depreciation as at 1 st July 2025:		
Motor vehicles		90,000
Machinery		48,000
Cash	43,800	
Bank	80,800	
Drawings	20,000	
Capital		1,184,000
	2,916,000	2,916,000

Inventory as at 31 May 2026 is recorded at RM88,000.

Required:

- a. Illustrate a Statement of Profit or Loss for the year ended 31 May 2026. (15 marks)
 - b. Illustrate a Statement of Financial Position as at 31 May 2026. (16 marks)
 - c. Describe **TWO (2)** components or elements presented in the Statement of Financial Position. (4 marks)
- (Total: 35 marks)

QUESTION 2

Below is the trial balance as at 31 December 2025 of Adaamiika Enterprise.

Particular	Debit (RM)	Credit (RM)
Sales		738,000
Rental Income		47,000
Commission Received		74,000
Long-Term Bonds		15,400
Bank Overdraft		11,200
Sales Return	52,000	
Purchases	96,000	
Motor Vehicles	210,000	
Machines & Equipment	388,600	
Stocks as at 1 January 2025	18,000	
Prepayments	6,000	
Cash	72,000	
Short-Term Investments	43,000	
	885,600	855,600

Additional information:

Closing inventories as at 31 December 2025 was RM11,500.

Required:

Calculate the following ratios:

- i. Gross Profit Margin.
- ii. Net Profit Margin.
- iii. Inventory Turnover Ratio.
- iv. Current Ratio.
- v. Quick Ratio.
- vi. Debt Ratio.

(All answers must be rounded up to ONE decimal place)

(Total: 15 marks)

QUESTION 3

You are provided with the following projected cash flow data for Sama Sama Sdn Bhd. Syema, the management controller, has been directed to help the budget committee to prepare the cash budget for the third quarter 2027.

	Sales (RM)	Purchases (RM)	Overheads (RM)	Wages (RM)
May	500,000	150,000	105,000	90,000
June	520,000	170,000	112,000	120,000
July	530,000	180,000	127,000	100,000
August	580,000	195,000	136,000	90,000
September	610,000	220,000	144,000	90,000

Additional information:

1. 30% of total sales are in cash, while 50% of total sales will be received in one month after sales. The remaining balance of total sales will be received in two months after sales.
2. It is company's policy to pay creditors for purchases two months after receipt.
3. Overheads include RM20,000 depreciation per month. Overheads are settled in the month incurred.
4. The wages may assume to be paid within the month they are incurred.
5. The company will receive dividends of RM60,000 which will be paid in the three equal instalments starting from September 2027.
6. A new motor vehicle costing RM90,000 will be bought in July 2027. RM50,000 will be paid in the month of purchase whilst the balance in the month after.
7. It is expected that opening cash balance in July will be RM220,000.

Required:

- a. Prepare a cash budget for Sama Sama Sdn Bhd for the third quarter of 2027.
(23 marks)
 - b. Explain **ONE (1)** role of a budget committee in the budgeting process.
(2 marks)
- (Total: 25 marks)

QUESTION 4

Adam Hawa Bakery manufactures and sells a packet of assorted pastries at RM8.00 per unit. For the financial year ended 31 March 2026, the business recorded total sales revenue of RM640,000. The cost structure for the period is summarised as follows:

Total fixed costs	RM	Total variable costs	RM
Manufacturing	110,000	Direct material	80,000
Administration	50,000	Direct labour	80,000
Distribution	80,000		

Required:

a. Compute the followings:

i. Break-even points (BEP) (in units and value).

(8 ½ marks)

ii. Margin of safety (MOS) (in units and value).

(3 marks)

iii. Current net profit.

(1 ½ marks)

b. The management of Adam Hawa Bakery plans to increase profitability by raising the selling price and direct material cost by 20%. In addition, the company will incur additional fixed advertising expenses of RM29,500 per annum.

Compute the new break-even point and margin of safety in both units and RM.

(10 marks)

c. Explain **ONE (1)** reason why understanding cost-volume-profit (CVP) relationships is essential in managing a business effectively.

(2 marks)

(Total: 25 marks)

(TOTAL: 100 MARKS)

END OF QUESTION PAPER

APPENDIX

1. Gross profit margin $= \frac{\text{Gross profit}}{\text{Sales}} \times 100$
2. Net profit margin $= \frac{\text{Net profit}}{\text{Sales}} \times 100$
3. Inventory turnover ratio $= \frac{\text{Cost of goods sold}}{\text{Average inventory}}$
4. Current ratio $= \frac{\text{Current assets}}{\text{Current liabilities}}$
5. Quick ratio (Acid-test ratio) $= \frac{\text{Current assets} - \text{Inventory} - \text{Prepayments}}{\text{Current liabilities}}$
6. Total costs $= \text{Fixed costs} + \text{Variable costs}$
7. Total contribution margin $= \text{Total sales} - \text{Total variable costs}$
 $= (\text{Selling price} \times \text{Units}) - (\text{Unit variable cost} \times \text{Units})$
8. Unit contribution margin (UCM) $= \text{Selling price} - \text{Variable cost per unit}$
OR
 $= \frac{\text{Total contribution margin}}{\text{Volume}}$
9. Contribution margin ratio (CS ratio) $= \frac{\text{Total contribution margin}}{\text{Total sales}}$
OR
 $= \frac{\text{UCM}}{\text{Selling price}}$
10. Target sales (Units) $= \frac{\text{Fixed costs} + \text{Target profit}}{\text{UCM}}$
11. Target sales (RM) $= \frac{\text{Fixed costs} + \text{Target profit}}{\text{CS ratio}}$
12. Margin of safety (Units) $= \text{Existing sales (Units)} - \text{BEP (Units)}$
13. Margin of safety (RM) $= \text{MOS (Units)} \times \text{Selling price}$
OR
 $= \text{Sales (RM)} - \text{BEP (RM)}$
14. Break-even point (BEP) in units $= \frac{\text{Fixed Costs}}{\text{UCM}}$
15. BEP (RM) $= \frac{\text{Fixed costs}}{\text{CS ratio}}$
OR
 $= \text{BEP (Units)} \times \text{Selling price}$
16. Net profit $= \text{Total contribution margin} - \text{Fixed costs}$
OR
 $= \text{Total sales} - \text{Total costs}$

