

QUESTION 1

Imagine that you are an accountant for IJRA MOBILE SDN BHD. Now you are responsible to prepare a full set of account for Year Ended 31 December 2016.

1. First, set the Financial Year Calendar as shown below:-

Financial Calendar: 1 January 2016 – 31 December 2016

2. Next, create Chart of Account.

- Industry classification: General
- Type of business: General
- Additional chart of account:

Create additional Chart of Account as follows.

2100-000-01: Azrin Mobile Sdn Bhd
2200-100-00: Affin Bank
3000-000-01: Lee Mobile Sdn Bhd

3. Bank setup

Bank Name	AFFIN Bank Berhad
Bank Short Name	AFFIN
Branch	KL
Account No	00983478478322
Linked Account ID	2200-100-01

4. Next, please setup Terms (30 Days).

5. Location Master Setup

Setup the following Location Master:

Location Code	KL
Description	Kuala Lumpur
Tel No	03-7999 9888
Fax No	03-7999 9889
Address	Menara Mara
Postcode	50100
City	Kuala Lumpur
Country	Malaysia
State	Kuala Lumpur

6. Set up your Opening Balance.

Account Name	Debit	Credit
Owner's/Shareholder's capital		500,000
Retained Earnings	156,000	
Motor Vehicle	120,000	
Acc. Depreciation – Motor Vehicle		63,512
Office Equipment	60,000	
Acc. Depreciation – Office Equipment		9,000
Bank	202,938	
Cash in Hands	33,574	
TOTAL	572,512	572,512

7. Supplier Setup

Setup the following Supplier:

Supplier Code	P001
Supplier Company No	465847 T
Supplier Name	Lee Mobile Sdn Bhd
Company Address	64 Jalan SS 15/8b Ss 15, 47500 Subang Jaya Selangor Malaysia
GST Registration No	006783478239
Date Verify	Current date
Linked A/P Account	3000-000-01

8. Setup the following Customer:

Customer Code	R001
Customer Company No	746378 S
Customer Name	Azrin Fone Sdn Bhd
Address	Lot 3718-2F Jalan Kampung Batu 34 Jalan Kebun, Seksyen 30, Kampung Jalan Kebun, 40460 Shah Alam, Selangor, Malaysia
GST Registration No	000948789586
Linked AR Account	2100-000-01

LEE MOBILE SDN BHD (465847 T)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

TAX INVOICE

DATE: 4/1/2016

INVOICE NO: 1001

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG S7 EDGE	10	2,499	24,990
2	SAMSUNG S6 EDGE	5	2,267	11,335
3	SAMSUNG NOTE 5	10	2,299	22,990
TOTAL EXCLUDED OF GST				59,315
GST (6%)				3,558.90
TOTAL INCLUSIVE OF GST				62,873.90

.....
LEE MOBILE SDN BHD

LEE MOBILE SDN BHD (675448 G)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

IJRA MOBILE SDN BHD(948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

TAX INVOICE

DATE: 8/3/2016

INVOICE NO: 1002

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	IPHONE SE	10	1,888	18,880
2	IPHONE 6S 64GB	10	2,950	29,500
3	IPHONE 6 PLUS 64 GB	5	2,070	10,350
TOTAL EXCLUDED OF GST				58,730
GST (6%)				3,523.80
TOTAL INCLUSIVE OF GST				62,253.80

.....
LEE MOBILE SDN BHD

LEE MOBILE SDN BHD (675448 G)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

IJRA MOBILE SDN BHD(948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

TAX INVOICE

DATE: 4/5/2016

INVOICE NO: 1003

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	VIVO V3	5	799	3,995
2	VIVO X5 PRO	5	1,599	7,995
3	VIVO Y35	5	599	2,995
TOTAL EXCLUDED OF GST				14,985
GST (6%)				899.10
TOTAL INCLUSIVE OF GST				15,884.10

.....
LEE MOBILE SDN BHD

LEE MOBILE SDN BHD (675448 G)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

TAX INVOICE

IJRA MOBILE SDN BHD(948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

DATE: 26/7/2016

INVOICE NO: 1004

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	OPPO F1	10	798	7,980
2	OPPO R7s	10	1398	13,980
3	OPPO F1 PLUS	10	1,688	16,880
TOTAL EXCLUDED OF GST				38,840
GST (6%)				2330.40
TOTAL INCLUSIVE OF GST				41,170.40

.....
LEE MOBILE SDN BHD

LEE MOBILE SDN BHD (675448 G)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

TAX INVOICE

IJRA MOBILE SDN BHD(948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

DATE: 4/10/2016

INVOICE NO: 1005

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SONY XPERIA Z5	5	2,199	10,995
2	SONY XPERIA Z3	5	1,139	5,695
3	SONY XPERIA M5 DUAL	5	1,041	5,205
TOTAL EXCLUDED OF GST				21,895
GST (6%)				1313.70
TOTAL INCLUSIVE OF GST				23208.70

.....
LEE MOBILE SDN BHD

LEE MOBILE SDN BHD (675448 G)
5-7, 3 1/2 Miles, Jalan Kelang Lama,
Kampung Pasir, 58000 Kuala Lumpur.
03-6236767
03-6236777
GST NO: 004324888357

TAX INVOICE

IJRA MOBILE SDN BHD(948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

DATE: 6/12/2016

INVOICE NO: 1006

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG GALAXY J7	10	555	5,550
2	SAMSUNG A7	5	1,165	5,825
3	SAMSUNG S7 EDGE	10	2,399	23,990
TOTAL EXCLUDED OF GST				35,365
GST (6%)				2,121.90
TOTAL INCLUSIVE OF GST				37,486.90

.....
LEE MOBILE SDN BHD

INVOICE NO: 8001	TAX INVOICE	DATE: 8/1/2016
------------------	-------------	----------------

FROM: IJRA MOBILE SDN BHD (948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	TO: AZRIN FONE SDN BHD (843584 V) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 006783478239
---	--

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG S7 EDGE	7	2,699	18,893
2	SAMSUNG S6 EDGE	5	2,467	12,335
3	SAMSUNG NOTE 5	7	2,599	18,193
TOTAL EXCLUDED OF GST				49,421
GST (6%)				2,965.26
TOTAL INCLUSIVE OF GST				52,386.26

.....
 IJRA MOBILE SDN BHD

QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
10	30,000	300,000
5	50,000	250,000
5	60,000	300,000

INVOICE NO: 9002	TAX INVOICE	DATE: 10/3/2016
------------------	-------------	-----------------

FROM: IJRA MOBILE SDN BHD(948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	TO: AZRIN FONE SDN BHD (843584 V) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 006783478239
--	--

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	IPHONE SE	10	2,088	20,880
2	IPHONE 6S 64GB	10	3,250	32,500
3	IPHONE 6 PLUS 64 GB	5	2,270	11,350
TOTAL EXCLUDED OF GST				64,730
GST (6%)				3883.80
TOTAL INCLUSIVE OF GST				68,613.80

.....
 IJRA MOBILE SDN BHD

INVOICE NO: 9003	TAX INVOICE	DATE: 16/5/2016
------------------	-------------	-----------------

FROM: IJRA MOBILE SDN BHD(948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	TO: AZRIN FONE SDN BHD (843584 V) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 006783478239
--	--

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	VIVO V3	4	999	3,996
2	VIVO X5 PRO	3	1,799	5,397
3	VIVO Y35	5	799	3,995
TOTAL EXCLUDED OF GST				13,388
GST (6%)				803.28
TOTAL INCLUSIVE OF GST				14,191.28

.....
 IJRA MOBILE SDN BHD

INVOICE NO: 9004

TAX INVOICE

DATE: 1/8/2016

FROM: IJRA MOBILE SDN BHD (948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

TO: AZRIN FONE SDN BHD (843584 V)
 5-7, 3 1/2 Miles, Jalan Kelang Lama,
 Kampung Pasir, 58000 Kuala Lumpur.
 03-6236767
 03-6236777
 GST NO: 006783478239

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	OPPO F1	10	998	9,980
2	OPPO R7s	10	1598	15,980
3	OPPO F1 PLUS	10	1,888	18,880
TOTAL EXCLUDED OF GST				44,840
GST (6%)				2690.40
TOTAL INCLUSIVE OF GST				47,530.40

.....
 IJRA MOBILE SDN BHD

INVOICE NO: 9005

TAX INVOICE

DATE: 8/10/2016

FROM: IJRA MOBILE SDN BHD(948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

TO: AZRIN FONE SDN BHD (843584 V)
 5-7, 3 1/2 Miles, Jalan Kelang Lama,
 Kampung Pasir, 58000 Kuala Lumpur.
 03-6236767
 03-6236777
 GST NO: 006783478239

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SONY XPERIA Z5	5	2,399	11,995
2	SONY XPERIA Z3	5	1,339	6,695
3	SOY XPERIA M5 DUAL	5	1,341	6,705
TOTAL EXCLUDED OF GST				25,395
GST (6%)				1523.70
TOTAL INCLUSIVE OF GST				26,918.70

.....
 IJRA MOBILE SDN BHD

INVOICE NO: 9006

TAX INVOICE

DATE: 16/12/2016

FROM: IJRA MOBILE SDN BHD(948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

TO: AZRIN FONE SDN BHD (843584 V)
 5-7, 3 1/2 Miles, Jalan Kelang Lama,
 Kampung Pasir, 58000 Kuala Lumpur.
 03-6236767
 03-6236777
 GST NO: 006783478239

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG GALAXY J7	10	755	7,550
2	SAMSUNG A7	5	1,365	13,650
3	SAMSUNG S7 EDGE	10	2,599	25,990
TOTAL EXCLUDED OF GST				47,190
GST (6%)				2831.40
TOTAL INCLUSIVE OF GST				50,021.40

.....
 IJRA MOBILE SDN BHD

DEBIT NOTE		ORIGINAL DN NO: 0099 DATE: 6/1/2016
LEE MOBILE SDN BHD (465847 T) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 004324888357	IJRA MOBILE SDN BHD (948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG S6 EDGE (INV 1001)	3	2,265	6,795
TOTAL EXCLUDED OF GST				6,795
GST (6%)				407.70
TOTAL INCLUSIVE OF GST				7,202.70

.....
 LEE MOBILE SDN BHD

DEBIT NOTE		ORIGINAL DN NO: 0100 DATE: 9/5/2016
LEE MOBILE SDN BHD (465847 T) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 004324888357	IJRA MOBILE S... (948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	VIVO V3 (INV 1003)	5	799	3,995
TOTAL EXCLUDED OF GST				3,995
GST (6%)				239.70
TOTAL INCLUSIVE OF GST				4,234.70

.....
 LEE MOBILE SDN BHD

CREDIT NOTE		ORIGINAL CN NO: 1212 DATE: 7/1/2016
LEE MOBILE SDN BHD (465847 T) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 004324888357	IJRA MOBILE SDN BHD (948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	SAMSUNG S6 EDGE (INV 1001)	1	2,267	2,267
TOTAL EXCLUDED OF GST				2,260
GST (6%)				135.60
TOTAL INCLUSIVE OF GST				2,395.60

.....
LEE MOBILE SDN BHD

CREDIT NOTE		ORIGINAL CN NO: 1221 DATE: 10/5/2016
LEE MOBILE SDN BHD (465847 T) 5-7, 3 1/2 Miles, Jalan Kelang Lama, Kampung Pasir, 58000 Kuala Lumpur. 03-6236767 03-6236777 GST NO: 004324888357	IJRA MOBILE SDN BHD (948578 S) Lot 88 Jalan Batu Arang, Rawang Integrated Industrial Park 48000 Rawang, Selangor.	

NO	DESCRIPTION	QUANTITY	UNIT PRICE (RM)	TOTAL (RM)
1	VIVO V3 (INV 1003)	2	800	1,600
TOTAL EXCLUDED OF GST				1,600
GST (6%)				96
TOTAL INCLUSIVE OF GST				1,696

.....
LEE MOBILE SDN BHD

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 0001
Date: 11/1/2016

NO	DESCRIPTION	AMOUNT
1	INV 1001 (FULL PAYMENT)	67,681.00
	TOTAL	67,681.00

Cash	
Cheque	200001

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1002
Date: 31/1/2016

NO	DESCRIPTION	AMOUNT
1	MUTIARA IDAMAN	2,120
	(RENTAL- JANUARY)	
	TOTAL	2,120

Cash	
Cheque	200002

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1003
Date: 31/1/2016

NO	DESCRIPTION	AMOUNT
1	ELECTRICITY & WATER	318.00
2	TELEPHONE	84.80
	TOTAL	402.80

Cash	0001
Cheque	

.....

IJRA MOBILE SDN BHD (948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

Payment Voucher

No: 1004
 Date: 18/3/2016

NO	DESCRIPTION	AMOUNT
1	INV 1002 (PART PAYMENT)	31,800
	TOTAL	31,800

Cash	
Cheque	200003

.....

IJRA MOBILE SDN BHD (948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

Payment Voucher

No: 1005
 Date: 28/3/2016

NO	DESCRIPTION	AMOUNT
1	RENTAL	4,240
2	TELEPHONE	159.00
3	ELECTRICITY AND WATER	530
	TOTAL	4,929

Cash	0002
Cheque	

.....

IJRA MOBILE SDN BHD (948578 S)
 Lot 88 Jalan Batu Arang, Rawang
 Integrated Industrial Park
 48000 Rawang, Selangor.

Payment Voucher

No: 1006
 Date: 18/5/2016

NO	DESCRIPTION	AMOUNT
1	INV 1002 (REMAINING PAYMENT)	30,453.80
2	INV 1003 (PART PAYMENT)	10,600.00
	TOTAL	41,053.80

Cash	
Cheque	200004

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1007
Date: 31/5/2016

NO	DESCRIPTION	AMOUNT
1	RENTAL	4,240
2	TELEPHONE	159.00
3	ELECTRICITY AND WATER	530
	TOTAL	4,929

Cash	0003
Cheque	

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1008
Date: 10/8/2016

NO	DESCRIPTION	AMOUNT
1	INV 1003 (REMAINING PAYMENT)	7822.80
2	INV 1004 (PART PAYMENT)	20,585.00
	TOTAL	28,407.80

Cash	
Cheque	200005

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1009
Date: 31/8/2016

NO	DESCRIPTION	AMOUNT
1	RENTAL	4,240
2	TELEPHONE	159.00
3	ELECTRICITY AND WATER	530
	TOTAL	4,929

Cash	
Cheque	0004

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1010
Date: 25/10/2016

NO	DESCRIPTION	AMOUNT
1	INV 1004 (REMAINING PAYMENT)	20,585.00
2	INV 1005 (PART PAYMENT)	10,600.00
	TOTAL	31,185.00

Cash	
Cheque	200006

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1011
Date: 15/12/2016

NO	DESCRIPTION	AMOUNT
1	INV 1005 (REMAINING PAYMENT)	12,608.70
	TOTAL	

Cash	
Cheque	200007

.....

IJRA MOBILE SDN BHD (948578 S)
Lot 88 Jalan Batu Arang, Rawang
Integrated Industrial Park
48000 Rawang, Selangor.

Payment Voucher

No: 1012
Date: 31/12/2016

NO	DESCRIPTION	AMOUNT
1	RENTAL	4,240
2	TELEPHONE	159.00
3	ELECTRICITY AND WATER	530
	TOTAL	4,929

Cash	
Cheque	200008

.....

To: AZRIN FONE SDN BHD

Receipt No: 1001

Date: 15/1/2016

Official Receipt

NO	DESCRIPTION	AMOUNT
1	INV 9001	52386.26
	TOTAL	52386.26

.....

To: AZRIN FONE SDN BHD

Receipt No: 1002

Date: 21/3/2016

Official Receipt

NO	DESCRIPTION	AMOUNT
1	INV 9002	68613.80
	TOTAL	68613.80

.....

To: AZRIN FONE SDN BHD

Receipt No: 1003

Date: 20/5/2016

Official Receipt

NO	DESCRIPTION	AMOUNT
1	INV 9003	14,191.28
	TOTAL	14,191.28

.....

To: AZRIN FONE SDN BHD	Receipt No: 1004 Date: 9/8/2016
Official Receipt	

NO	DESCRIPTION	AMOUNT
1	9004	47,530
	TOTAL	47,530

.....

To: AZRIN FONE SDN BHD	Receipt No: 1005 Date: 17/10/2016
Official Receipt	

NO	DESCRIPTION	AMOUNT
1	9005	26,918.70
	TOTAL	26,918.70

.....

QUESTION 2

Fill in the blank the following question

Total profit/loss for the year ended 31/12/2016:

Total Sales for year ended 31/12/2016:

Total Purchase for year ended 30/6/2016:

100 MARKS