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UNIVERSITI SAINS MALAYSIA

First Semester Examination  
Academic Session 2008/2009

November 2008

**EUP 222/3 – Engineers In Society**  
*[Jurutera Dalam Masyarakat]*

Duration: 3 hours  
*[Masa : 3 jam]*

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Please check that this examination paper consists of **TWENTY ONE (21)** pages of printed material before you begin the examination.

*[Sila pastikan kertas peperiksaan ini mengandungi **DUA PULUH SATU (21)** muka surat bercetak sebelum anda memulakan peperiksaan ini.]*

**Instructions:** Answer **ALL** questions. All questions carry the same marks.

**Part C :** Please answer on the **OMR** answer sheet.

*[**Arahan:** Jawab **SEMUA** soalan. Semua soalan membawa jumlah markah yang sama]*

*[**Bahagian C :** Sila jawab di atas kertas jawapan **OMR**.]*

You may answer the question either in Bahasa Malaysia or English.

*[Anda dibenarkan menjawab soalan sama ada dalam Bahasa Malaysia atau Bahasa Inggeris.]*

All questions **MUST BE** answered on a new sheet.

*[Semua jawapan **MESTILAH** dijawab pada muka surat baru.]*

Write the answered question numbers on the cover sheet of the answer script.

*[Tuliskan nombor soalan yang dijawab di luar kulit buku jawapan anda.]*

**BAHAGIAN A - ASAS UNDANG-UNDANG**  
**PART A - BASICS OF LAW**

1. Read the case below and answer all questions.

*Baca kes di bawah dan jawab semua soalan.*

Clean and Clear Company (3C), a manufacturing process-design company, signed into an equipment-supply contract with Hybrid Material Factory (HMF). 3C agreed to design, supply, and install a cleaning system at HMF for a contract price of RM200 000. This system was invented by 3C based on the technology innovation using tiny organisms alongside the very latest membrane filtration techniques to improve liquid or water cleaning technology. The specifications for the cleaning system stated that the equipment must eliminate ninety-five percent of the particular chemical waste from the mill's sewage system in order to comply with the requirements of the environmental authority in the area in which the mill was located. However, the contract clearly stated that 3C accepted no responsibility whatsoever for any indirect or significant damage, such as lost profits, arising as a result of the contract.

The cleaning system installed by 3C did not meet the required specifications, but this condition was not determined until after 3C had been paid RM180 000 by HMF. In fact, only seventy percent of the stated chemicals were successfully eliminated from that factory's sewage.

As a result, HMF was fined RM10 000 and was shut down by the environmental authority. 3C made several efforts to overcome the problem by altering the process and cleaning equipment, but without success.

HMF finally contracted with another equipment supplier. With an additional cost of RM250 000, the second supplier successfully redesigned and installed treatment process equipment that cleaned the sewage to fulfill the environmental authorities standards, in accordance with the original contract specifications between 3C and HMF.

*Clean and Clear Company (3C), sebuah syarikat rekabentuk proses pengeluaran, menandatangani satu kontrak bekalan dengan Hybrid Material Factory (HMF). 3C bersetuju untuk merekabentuk, membekal dan memasang suatu sistem pembersih di HMF untuk satu kontrak bernilai RM200 000. Sistem ini telah dicipta oleh 3C berdasarkan inovasi teknologi menggunakan organisma-organisma halus disamping teknik penapisan membrane terkini untuk menambahbaik teknologi pembersihan air atau cecair. Spesifikasi untuk sistem pembersihan tersebut menyatakan bahawa peralatan tersebut mesti menghapuskan sembilan puluh lima peratus sisa bahan kimia tertentu dari sistem kumbahan kilang tersebut agar memenuhi syarat-syarat pihak berkuasa alam sekitar dalam kawasan letaknya kilang tersebut. Walaubagaimanapun, kontrak itu dengan jelas menyatakan bahawa 3C tidak bertanggungjawab terhadap apa jua kerugian signifikan yang berlaku secara tidak langsung, seperti kehilangan untung yang disebabkan oleh kontrak tersebut.*

*Sistem pembersihan yang dipasang oleh 3C telah tidak memenuhi syarat-syarat yang diperlukan, tetapi keadaan ini tidak dikenalpasti sehinggalah selepas 3C dibayar sebanyak RM180 000 oleh HMF. Hakikatnya, hanya tujuh puluh peratus dari bahan kimia yang dinyatakan telah berjaya dihapuskan dari kumbahan kilang itu. Akibatnya, HMF telah didenda RM10 000 dan telah ditutup oleh pihak berkuasa alam sekitar. 3C telah melakukan beberapa usaha bagi mengatasi masalah ini dengan mengubahsuaikan proses dan peralatan pembersihan, tetapi tidak berjaya.*

*HMF akhirnya berkontrak dengan sebuah pembekal peralatan lain. Dengan kos tambahan sebanyak RM250 000, pembekal kedua ini dengan jayanya telah merekabentuk dan memasang semula peralatan proses perawatan yang telah membersihkan kumbahan untuk memenuhi piawaian pihak berkuasa alam sekitar, menurut spesifikasi kontrak asal diantara 3C dan HMF.*

(a) What is the position of the contract between 3C and HMF?

[5 marks/markah]

*Apakah kedudukan kontrak diantara 3C dan HMF?*

...4/-

(b) Explain and discuss what claim HMF can make against 3C in this condition?

[5 marks/markah]

*Nyatakan dan bincangkan apakah tuntutan yang boleh dibuat oleh HMF terhadap 3C dalam keadaan ini?*

(c) Advise HMF whether it can succeed in suing 3C for the damages caused by that failure.

[5 marks/markah]

*Nasihatkan HMF sama ada ia boleh berjaya dalam menyaman 3C bagi kerugian yang disebabkan oleh kegagalan itu.*

(d) If 3C wants to protect this innovation to prevent others from making, using or selling that invention, what is the most suitable type of intellectual property protection and what are the requirements that must be fulfilled by this innovation?

[5 marks/markah]

*Jika 3C ingin melindungi inovasi ini dari dibuat, digunakan dan dijual oleh pihak lain, apakah jenis perlindungan harta intelek yang paling sesuai dan apakah syarat-syarat yang mesti dipenuhi oleh inovasi ini?*

(e) Is this case related to the law of Tort? Give your justifications.

[5 marks/markah]

*Adakah kes ini berkaitan dengan undang-undang Tort? Beri justifikasi anda.*

**PART B - MANAGEMENT**  
**BAHAGIAN B - PENGURUSAN**

2. Answer **ALL** the questions below

*Jawab SEMUA soalan di bawah*

(a) Read the following passage and answer the questions that follow it.

*Baca petikan di bawah dan jawab soalan yang menyusulinya*

Around the world (including India), approximately 85% of McDonald's restaurants were owned and operated by independent franchisees. Yet, McDonald's was able to run the show seamlessly by outsourcing nine different ingredients used in making a burger from over 35 suppliers spread all over India through a massive value chain. It trained the local farmers to produce lettuces or potatoes to specifications and worked with a vendor to get the perfect supply chain in place. It also explained to the suppliers precisely why only one particular size of peas was acceptable and why supplies must be delivered according to the schedule.

*Diseluruh dunia (termasuk India), lebih kurang 85% restoran McDonald di miliki dan dikendalikan oleh francais bebas. Namun, McDonald masih dapat bergerak lancar dengan mendapatkan bekalan sembilan bahan untuk membuat burger dari 35 pembekal yang tertabur serata India melalui rantaian nilai yang sangat luas. Ia melatih petani tempatan untuk menghasilkan daun salad atau ubi kentang yang mengikut spesifikasi dan bekerjasama dengan satu pembekal untuk mendapatkan rantaian bekalan yang sempurna. Ia juga menerangkan kepada pembekal dengan jelas kenapa sesuatu saiz kacang peas yang tertentu di terima dan mengapa bekalan perlu di hantar mengikut jadual.*

<http://www.icmrindia.org/free%20resources/casestudies/McDonald%20food%20chain.htm>

Based on the above passage you are required to:

*Berdasarkan petikan di atas, anda di kehendaki*

- (i) State the standards that has been established by McDonald to ensure that all McDonald's restaurant served the very best burgers.

*Menyatakan piawai yang telah di tentukan oleh McDonald untuk memastikan semua restoren McDonald menghidang burger yang terbaik.*

- (ii) Suggest and discuss **THREE (3)** potential causes of deviations between desired and actual performance.

*Mencadang dan membincangkan TIGA (3) potensi penyebab penyasaran di antara prestasi yang di ingini dan yang sebenarnya.*

- (iii) List the **THREE (3)** basic requirements for the control process to be effective.

*Menyenaraikan TIGA (3) keperluan asas supaya proses kawalan adalah efektif.*

[10 marks/markah]

- (b) List any **FIVE (5)** features of the Japanese management system.

[5 marks/markah]

*Senaraikan sebarang LIMA (5) ciri-ciri sistem pengurusan Jepun.*

- (c) Write short notes on any **TWO (2)** 'needs motivation' theories. Then, referring to the appropriate motivation theories, discuss the following statement: 'Most people can be motivated with money'.

[10 marks/markah]

*Tulis nota ringkas untuk sebarang DUA (2) teori 'motivasi keperluan'. Seterusnya, dengan berdasarkan teori motivasi yang sesuai, bincangkan kenyataan berikut: 'Kebanyakan orang boleh dimotivasikan dengan wang'.*

**PART C - ENGINEERING IN HISTORY, DEVELOPMENT, AND ENVIRONMENT; AND ETHICS IN ENGINEERING**  
**BAHAGIANC - KEJURUTERAAN DALAM SEJARAH, PEMBANGUNAN, DAN PERSEKITARAN; DAN ETIKA KEJURUTERAAN**

Respond by selecting the correct answer to each question.

*Pilih jawapan yang betul.*

**I. Engineering in History [6 marks/markah]**

1. Which of the following lists of Malaysian engineering achievements has the correct chronological order – earliest mentioned first?

- (a) Petronas Twin Towers, KLIA, MEASAT1, Proton car production, Penang Bridge, KL Tower.
- (b) KL Tower, Penang Bridge, Petronas Twin Towers, KLIA, MEASAT1, Proton car production.
- (c) MEASAT1, KL Tower, Proton car production, Penang Bridge, KLIA, Petronas Twin Towers.
- (d) Proton car production, Penang Bridge, KL Tower, MEASAT1, KLIA, Petronas Twin Towers.

*Yang mana di antara senarai berikut menyusun dengan tertib pencapaian kejuruteraan di Malaysia – yang awal di dahulukan?*

- (a) *Menara Kembar Petronas, KLIA, MEASAT1, Pengeluaran Kereta Proton, Jambatan Pulau Pinang, Menara KL*
- (b) *Menara KL, Jambatan Pulau Pinang, Menara Kembar Petronas, KLIA, MEASAT1, Pengeluaran Kereta Proton*
- (c) *MEASAT1, Menara KL, Pengeluaran Kereta Proton, Jambatan Pulau Pinang, KLIA, Menara Kembar Petronas*
- (d) *Pengeluaran Kereta Proton, Jambatan Pulau Pinang, Menara KL, MEASAT1, KLIA, Menara Kembar Petronas*

2. Which of the following lists of World ancient civilizations has the correct chronological order – earliest mentioned first?
- (a) Neolithic (New Stone) Age, Paleolithic (Old Stone) Age, Bronze Age, Iron Age.
  - (b) Neolithic (New Stone) Age, Bronze Age, Paleolithic (Old Stone) Age, Iron Age.
  - (c) Paleolithic (Old Stone) Age, Neolithic (New Stone) Age, Bronze Age, Iron Age.
  - (d) Paleolithic (Old Stone) Age, Iron Age, Neolithic (New Stone) Age, Bronze Age.

*Yang mana di antara senarai berikut menyusun dengan tertib tamadun kuno dunia – yang awal di dahulukan?*

- (a) *Zaman Neolitik (batu baru), Zaman Paleolitik (batu lama), Zaman Tembaga, Zaman Besi*
- (b) *Zaman Neolitik (batu baru), Zaman Tembaga, Zaman Paleolitik (batu lama), Zaman Besi*
- (c) *Zaman Paleolitik (batu lama), Zaman Neolitik (batu baru), Zaman Tembaga, Zaman Besi*
- (d) *Zaman Paleolitik (batu lama), Zaman Besi, Zaman Neolitik (batu baru), Zaman Tembaga*

3. Which of the following lists all consists of the names of Greek contributors in engineering?
- (a) Ibn Sina, Al-Battani, Khwarizmi, Ibn Al-Haitham
  - (b) Pythagoras, Aristotle, Archimedes, Hippocrates, Guternberg
  - (c) Aristarchus, Hipparchus, Eratosthenes, Euclid, Demetrius Poliorcetes
  - (d) Leonardo De Vinci, Nicholas Copernicus, Descartes, Galileo



*Yang mana di antara senarai berikut kesemuanya mengandungi nama-nama penyumbang Greek?*

- (a) *Ibn Sina, Al-Battani, Khwarizmi, Ibn Al-Haitham*
- (b) *Pythagoras, Aristotle, Archimedes, Hippocrates, Guternberg*
- (c) *Aristarchus, Hipparchus, Eratosthenes, Euclid, Demetrius Poliorcetes*
- (d) *Leonardo De Vinci, Nicholas Copernicus, Descartes, Galileo*

4. Which of the following terms correctly states the definition of engineering according to the (American) Accreditation Board for Engineering and Technology or ABET.

- (a) The profession in which a knowledge of the mathematical and natural sciences gained by study, experience, and practice, is applied with judgment to develop ways to utilize, economically, the materials and forces of nature for the benefit of mankind.
- (b) The branch of profession that encompasses the generation and application of heat and mechanical power and the design, production, and use of machines and tools.
- (c) The branch of profession concerned with the design, manufacture, installation, and operation of engines, machines, and manufacturing processes essential to an industrial economy.
- (d) A professional discipline that involves the application of principles of physics for analysis, design, manufacturing, and maintenance of systems.

*Yang mana di antara ungkapan berikut menyatakan dengan sempurna maksud kejuruteraan menurut takrifan Lembaga Akreditasi Kejuruteraan dan Teknologi (Amerika Syarikat).*

- (a) *Suatu kerjaya melibatkan penggunaan ilmu matematik dan sains yang memberi manfaat kepada manusia sejagat. Ilmu didapati melalui pembelajaran, pengalaman, dan praktis dan digunakan secara waras.*
- (b) *Suatu kerjaya melibatkan penjanaaan dan penggunaan haba dan kuasa teknikal. .*
- (c) *Suatu kerjaya melibatkan rekabentuk, pembuatan, pemasangan, dan operasi enjin, mesin, dan kilang.*
- (d) *Suatu kerjaya melibatkan penggunaan prinsip-prinsip fizik dalam menganalisa, merekabentuk, mengilang, dan menyelenggara sistem.*

## **II. Engineering in Development [6 marks/markah]**

5. Which of the following lists of countries has the highest per capita GNP?

- (a) Singapore, Israel, Serbia, Greece
- (b) Gabon, Belize, Benin, Togo
- (c) Saudi Arabia, Bahrain, United Arab Emirates, Qatar
- (d) Sweden, Switzerland, Norway, Denmark

*Yang mana di antara senarai berikut kesemuanya mengandungi nama negara-negara berperkapita tertinggi?*

- (a) *Singapura, Israel, Serbia, Greece*
- (b) *Gabon, Belize, Benin, Togo*
- (c) *Saudi Arabia, Bahrain, United Arab Emirates, Qatar*
- (d) *Sweden, Switzerland, Norway, Denmark*

8. What was the aim of the New Economic Policy?
- (a) To displace and relocate foreigners out of Malaysia.
  - (b) To eradicate poverty and restructure society in order to attain national unity and to foster nation building.
  - (c) To help Bumiputera by taking away from other components of Malaysian population.
  - (d) To achieve advanced country status for Malaysia by the year 2020.

*Apakah tujuan Dasar Ekonomi Baru?*

- (a) *Memberi laluan orang keluar daripada negara ini.*
- (b) *Membenteras kemiskinan dan menyusun semula masyarakat bagi mencapai perpaduan nasional dan meningkatkan pembangunan negara.*
- (c) *Membantu kaum bumiputera mendapatkan semula kekayaan daripada golongan lain.*
- (d) *Mencapai hasrat negara maju pada tahun 2020.*

### **III. Engineering in Environment [6 marks/markah]**

9. Which of the following statements is part of the mission of United Nation Environment Program (UNEP)?
- (a) To provide shelter for natives displaced by development projects.
  - (b) To continue economic, social, and cultural progress and enhancement of the quality of life of people through environmentally sound and sustainable development.
  - (c) To provide leadership and to encourage partnership in caring for the environment by inspiring, informing, and enabling nations and people to improve their quality of life without compromising that of future generations.
  - (d) To promote, enhance, and sustain sound environmental management procedure in the process of nation building.

*Yang mana daripada kenyataan berikut sebahagian daripada misi Program Pelindungan Alam Sekitar Bangsa-Bangsa Bersatu (UNEP)?*

- (a) Melindungi puak-puak asli yang terpinggir kerana projek-projek pembangunan.*
- (b) Memajukan lagi perkembangan ekonomi, sosial, dan kebudayaan serta meningkatkan lagi kualiti hidup dikalangan penduduk melalui pembangunan persekitaran yang baik.*
- (c) Memimpin untuk bekerjasama dalam penjagaan alam sekitar melalui penyebaran maklumat kepada negara-negara dunia serta penduduknya supaya mencapai mutu kehidupan yang lebih baik tanpa membebankan generasi akan datang.*
- (d) Mengalakkan pengurusan alam sekitar yang baik.*

10. What is the aim of the Department of Environment (DOE), Malaysia?

- (a) To provide shelter for natives displaced by development projects.
- (b) To continue economic, social, and cultural progress and enhancement of the quality of life of people through environmentally sound and sustainable development.
- (c) To provide leadership and to encourage partnership in caring for the environment by inspiring, informing, and enabling nations and people to improve their quality of life without compromising that of future generations.
- (d) To promote, enhance, and sustain sound environmental management procedure in the process of nation building.

*Apakah tujuan ditubuhkan Jabatan Alam Sekitar (JAS), Malaysia?*

- (a) Melindungi puak-puak asli yang terpinggir kerana projek-projek pembangunan.*
- (b) Memajukan lagi perkembangan ekonomi, sosial, dan kebudayaan serta meningkatkan lagi kualiti hidup dikalangan penduduk melalui pembangunan persekitaran yang baik.*
- (c) Memimpin untuk bekerjasama dalam penjagaan alam sekitar melalui penyebaran maklumat kepada negara-negara dunia serta penduduknya supaya mencapai mutu kehidupan yang lebih baik tanpa membebankan generasi akan datang.*
- (d) Mengalakkan pengurusan alam sekitar yang baik.*

11. Which of the following lists contains the aims of the National Policy on the Environment of Malaysia?

- (a) To provide shelter for natives displaced by development projects.
- (b) To continue economic, social, and cultural progress and enhancement of the quality of life of people through environmentally sound and sustainable development.
- (c) To provide leadership and to encourage partnership in caring for the environment by inspiring, informing, and enabling nations and people to improve their quality of life without compromising that of future generations.
- (d) To promote, enhance, and sustain sound environmental management procedure in the process of nation building.

*Yang mana di antara senarai berikut mengandungi tujuan pembentukan Polisi Perlindungan Alam Sekitar Malaysia.*

- (a) *Melindungi puak-puak asli yang terpinggir kerana projek-projek pembangunan.*
- (b) *Memajukan lagi perkembangan ekonomi, sosial, dan kebudayaan serta meningkatkan lagi kualiti hidup dikalangan penduduk melalui pembangunan persekitaran yang baik.*
- (c) *Memimpin untuk bekerjasama dalam penjagaan alam sekitar melalui penyebaran maklumat kepada negara-negara dunia serta penduduknya supaya mencapai mutu kehidupan yang lebih baik tanpa membebankan generasi akan datang.*
- (d) *Mengalakkan pengurusan alam sekitar yang baik.*

12. What was the famous Earth Summit about?

- (a) A major Penan conference on Environment held in Kuching in 1992 to protect the sanctity of Sarawak jungle. .
- (b) An UMNO conference on Environment held in Ipoh in 1992 to eradicate poverty and restructure Malay society.
- (c) An Asian Women conference held in Manila in 1992 to provide leadership and to encourage partnership in caring for the environment.
- (d) A United Nations Conference on Environment and Development (UNCED) held in Rio De Janeiro, Brazil, in 1992 to reconcile the impact of human socio-economic activities on the environment and vice versa.

*Apakah yang anda tahu tentang 'Earth Summit' yang masyhur itu?*

- (a) *Suatu persidangan puak Penan di Kuching pada 1992.*
- (b) *Suatu persidangan UMNO di Ipoh pada 1992.*
- (c) *Suatu persidangan wanita di Manila pada 1992.*
- (d) *Suatu persidangan Bangsa-Bangsa Bersatu di Rio De Janeiro, Brazil, pada 1992.*

**IV. Ethics in Engineering [7 marks/markah]**

13. Which of the following organizations officially maintains and cares for codes of ethics of Malaysian Engineers?

- (a) Engineering Accreditation Council, Malaysia.
- (b) National Board of Accreditation, Malaysia
- (c) Institution of Engineers, Malaysia
- (d) Board of Engineers, Malaysia.

*Badan berikut yang manakah yang mengendalikan secara rasmi hal ehwal kod etika para jurutera?*

- (a) Badan Akreditasi Kejuruteraan, Malaysia.*
- (b) Lembaga Akreditasi Nasional, Malaysia*
- (c) Institusi Jurutera Malaysia.*
- (d) Lembaga Jurutera Malaysia.*

14. Which of the following statements does not say properly of expected character of a professional engineer?

- (a) Possesses education, knowledge, and skills in an engineering specialty.
- (b) Stays abreast of discoveries and technological changes by participation in meetings and conferences.
- (c) Ensures professional source of income by not revealing trade secrets.
- (d) Guards his honor and ideals by following codes of ethics

*Yang mana di antara kenyataan berikut tidak menyebut tentang perilaku yang wajar bagi jurutera professional?*

- (a) Mempunyai pendidikan, ilmu, dan kebolehan dalam bidang kejuruteraan.*
- (b) Sentiasa mendapatkan maklumat terkini tentang perkembangan teknologi bidangnya.*
- (c) Memastikan pendapatan lumayan dengan cara menyimpan rahsia perniagaan.*
- (d) Menjaga kehormatan dan kemuliaan kerjayanya dengan sentiasa berpegang teguh kepada kod etika.*

15. Which of the following statements does not say correctly of the content of Code of Ethics of engineers?

- (a) Every professional engineer shall strive to bring his name or name of his organization to fame or great standing by taking part in professional competitions in design and supervision.
- (b) Every professional engineer shall discharge his duties to his employer or client with complete fidelity.
- (c) Every professional engineer, in his responsibility to his employer, client or the profession, shall have full regard to the public interest.
- (d) Every professional engineer shall at all times uphold the dignity, high standing, and reputation of his profession.

*Yang mana di antara kenyataan berikut tidak menyebut dengan tepat kandungan Kod Etika jurutera?*

- (a) Setiap jurutera professional hendaklah berusaha supaya dirinya atau syarikatnya menjadi terkenal dengan sentiasa mengambil bahagian dalam setiap pertandingan.*
- (b) Setiap jurutera professional hendaklah menjalankan tugas dengan penuh jujur.*



- (c) *Setiap jurutera professional hendaklah menjalankan tugas dengan mengutamakan kepentingan orang awam.*
- (d) *Setiap jurutera professional hendaklah pada setiap masa menjaga kehormatan dan kemuliaan kerjayanya.*

16. Which of the following requirements is not prerequisite of a professional engineer seeking extension of his qualification?

- (a) To have attended or given professional courses recognized by the Institution of Engineers or Board of Engineers.
- (b) To have practiced engineering for the year either in design, supervision, management, teaching, and research.
- (c) To have paid or to pay professional fee for the year he or she is seeking extension in.
- (d) To have been a member of Institution of Engineers, Malaysia.

*Yang mana di antara kenyataan berikut bukan syarat bagi seseorang jurutera yang ingin memperbaharui kelayakan profesionalnya?*

- (a) *Telah menghadiri atau memberi kursus-kursus yang diiktiraf oleh Institusi Jurutera Malaysia.*
- (b) *Telah menjalankan praktis kejuruteraan sama ada melalui rekabentuk, penyeliaan, pengurusan, pengajaran, atau penyelidikan.*
- (c) *Membayar yuran*
- (d) *Menjadi ahli Institusi Jurutera Malaysia.*

**PART D - BASICS OF ACCOUNTING****PART D - ASAS PERAKAUNAN**

Answer All Questions.

Jawab semua soalan.

1. Assume that Bgosh Engineering Supply Company experienced the following transactions during the year ended 31 December 2006 and 2007:

*Andaikan Syarikat Pembekal Kejuruteraan Bgosh mengalami urusan-urusan berikut semasa tahun berakhir 31 Disember 2006 dan 2007:*

2006		2007	
ITEM-ITEM: ITEMS:	RM	ITEM-ITEM: ITEMS:	RM
<i>Retained earnings (31 December 2006)</i> Pendapatan tertahan (31 Disember 2006)	33 000	<i>Salary expense</i> Belanja gaji	8 000
<i>Cash</i> Tunai	4 000	<i>Miscellaneous expense</i> Belanja pelbagai	4 000
<i>Accounts receivable</i> Akaun belum terima	30 000	<i>Dividend payment</i> Pembayaran dividen	4 500
<i>Inventories</i> Inventori	20 000	<i>Gross profit</i> Pendapatan kasar	60 000
<i>Accounts payable</i> Akaun belum bayar	15 000	<i>Accounts payable</i> Akaun belum bayar	32 000
<i>Long term loan</i> Pinjaman jangka panjang	20 000	<i>Rent expense</i> Belanja sewa	6 000
		<i>Insurance expense</i> Belanja insuran	3 000
		<i>Cash</i> Tunai	8 500
		<i>Accounts receivable</i> Akaun belum terima	40 000
		<i>Inventories</i> Inventori	40 000

- (a) Prepare the income statement of Bgosh Engineering Supply Company for the month ended 31 December 2007.

[3 marks/markah]

*Sediakan penyata pendapatan Syarikat Pembekal Kejuruteraan Bgosh bagi bulan berakhir 31 Disember 2007.*

- (b) Prepare the statement of retained earnings of Bgosh Engineering Supply Company for the month ended 31 December 2007.

[3 marks/markah]

*Sediakan penyata pendapatan tertahan Syarikat Pembekal Kejuruteraan Bgosh bagi bulan berakhir 31 Disember 2007.*

- (c) Prepare the balance sheet of Bgosh Engineering Supply Company at 31 December 2006 and 2007.

[6 marks/markah]

*Sediakan kunci kira-kira Syarikat Pembekal Kejuruteraan Bgosh pada 31 Disember 2006 dan 2007.*

- (d) Comparatively, explain the performance of this company based on its balance sheet at 31 December 2006 and 2007.

[4 marks/markah]

*Secara perbandingan, terangkan prestasi syarikat ini berdasarkan Kunci Kira-kira pada 31 Disember 2006 dan 2007.*

2. Calculate the unidentified amount for each company.

*Kirakan jumlah yang belum dikenalpasti bagi setiap syarikat.*

	Syarikat A Company A (RM'000)	Syarikat B Company B (RM'000)	Syarikat C Company C (RM'000)
<b>Permulaan: Beginning:</b>			
Aset Assets	17	279	13
Liabiliti Liabilities	10	228	9
<b>Akhir: Ending:</b>			
Aset Assets	19	? (B)	11
Liabiliti Liabilities	11	204	9
<b>Ekuiti Pemilik: Owners Equity:</b>			
Penerbitan saham Issuance of Stock	0	1	? (C)
Dividen Dividends	3	9	1
<b>Penyata Pendapatan: Income Statement:</b>			
Hasil Revenues	19	119	20
Belanja Expenses	? (A)	97	21

[9 marks/markah]