KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2025/2026

DPA50143 : FINANCIAL ACCOUNTING 5

TARIKH : 30 APRIL 2026
MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **LAPAN BELAS (18)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

INSRUCTION:

This section consists of **FOUR (4)** subjective questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan subjektif. Jawab **SEMUA** soalan.*

QUESTION 1

The issued share capital of RZ Bhd consists of 100,000 units ordinary shares and 30,000 units of preference shares. JM Bhd acquired shares in RZ Bhd on 31 December 2025 when the balance in RZ's Bhd Statement of Comprehensive Income was (Debit) RM4,000 and General Reserve was RM2,000. Impairment loss on Goodwill was RM10,000.

Statement of Financial Position as at 31 December 2025

	JM Bhd (RM)	**RZ Bhd (RM)**
Non-Current Assets		
Property Plant and Equipment	148,000	210,000
Investment in RZ Bhd Ordinary Shares – 80,000 units 8% Debentures	 40,000 50,000	
Current Assets		
Account receivables	59,000	58,000
(-) **Current Liabilities**		
Account payable	(26,000)	(24,000)
	271,000	**244,000**
Paid-up Capital		
Ordinary shares Preference shares	40,000 30,000	50,000 30,000
8% Debentures	100,000	100,000
General reserve	71,000	58,000
Statement of Comprehensive Income	30,000	6,000
	271,000	**244,000**

CLO1

(a) You are required to prepare:

(i) Adjustment account

(ii) Non – Controlling Interest account

(iii) Consolidated Statement of Comprehensive Income

[10 marks]

CLO1

(b) Illustrate the Consolidated Statement of Financial Position of JMRZ Group Bhd as at 31 December 2025.

[5 marks]

CLO1

(c) Analyze the nature of the following events and explain the accounting treatment in accordance with the relevant financial reporting standards.

1. Mesra Bhd is a developer and manufacturer of household and commercial cleaning products, prepares its financial statements for 31 December 2024. On 4 March 2025, RM300,000 was paid to Miss Julia as compensation for his removal as Operation Director.

[2 marks]

2. Kaseh Berhad is in the process of finalizing its final accounts before the approval by Board of Director's on 1 August 2025. The financial statement of Kaseh Berhad closed its books on 30 June 2025. One of Kaseh Berhad's customers who owed the company RM65,250 was declared bankrupt on 15 July 2025.

[2 marks]

3. Nizam Bhd has an investment worth RM1.8 million in its financial statements on 31 December 2024. On 18 January 2025, the investment fell significantly in value due to the continuing recession. The financial statement was authorized for issue by board of directors on 22 February 2025.

[2 marks]

4. Rimba Bhd just closed its books on 31 December 2024. The financial statements of the company are authorized for issue on 1 May 2025. The followings are events after the reporting period of the company:
   a. On 20 February 2025, a fire broke out in one of the wings companies building. The loss was estimated RM2 million.

   [2 marks]

   b. Inventories costing RM 3 million as at 31 December 2024 were sold for RM2.3 million in 12 March 2025.

   [2 marks]

SOALAN 1

Modal saham yang diterbitkan oleh RZ Bhd terdiri daripada 100,000 unit saham biasa dan 30,000 saham keutamaan. JM Bhd memperoleh saham dalam RZ Bhd pada 31 Disember 2025 apabila baki dalam Penyata Untung Rugi Kewangan RZ Bhd adalah RM4,000 (Debit) dan Rezab Am adalah RM2,000. Kerugian atas Muhibah diagihkan dengan nilai RM1,000.

Penyata Kedudukan Kewangan pada 31 Disember 2025

	JM Bhd (RM)	***RZ Bhd (RM)***
Aset Bukan Semasa		
Lekapan dan Lengkapan	*148,000*	*210,000*
Pelaburan dalam RZ Bhd		
Saham Biasa – 80,000 unit	*40,000*	
8% Debentur	*50,000*	
Aset Semasa		
Akaun Belum Terima	*59,000*	*58,000*
(-) Liabiliti Semasa		
Akaun Belum Bayar	*(26,000)*	*(24,000)*
	271,000	***244,000***
Modal Berbayar		
Saham Biasa	*40,000*	*50,000*

Saham Keutamaan	*30,000*	*30,000*
8% Debentur	*100,000*	*100,000*
Rezab am	*71,000*	*58,000*
Penyata Untung Rugi Kewangan	*30,000*	*6,000*
	271,000	***244,000***

CLO1 *(a) Anda dikehendaki menyediakan:*

(i) Akaun Pelarasan

(ii) Akaun Bukan- Kawalan Kepentingan

(iii) Penyata Pendapatan Komprehensif Gabungan

[10 markah]

CLO1 *(b) Ilustrasi Penyata Kedudukan Kewangan Gabungan bagi Kumpulan JMRZ Bhd pada 31 Disember 2025.*

[5 markah]

CLO1 *(c) Analisis peristiwa dan terangkan tatacara perakaunan berdasarkan piawaian laporan kewangan seperti berikut:*

1. *Mesra Bhd merupakan pemaju dan pengilang bagi produk isi rumah dan pembersihan komersial menyediakan penyata kewangan pada 31 Disember 2024. Pada 4 Mac 2025, RM300.000 telah dibayar kepada Cik Julia sebagai pampasan disebabkan dikeluarkam sebagai Pengarah Operasi.*

[2 markah]

2. *Kaseh Berhad sedang dalam proses memuktamadkan akaun akhir sebelum kelulusan oleh Lembaga Pengarah pada 1 Ogos 2025. Penyata kewangan Kaseh Berhad telah ditutup pada 30 Jun 2025. Salah seorang pelanggan Kaseh Berhad yang berhutang kepada syarikat sebanyak RM65,250 telah diisytiharkan muflis pada 15 Julai 2025.*

[2 markah]

3. *Nizam Bhd mempunyai nilai pelaburan sebanyak RM1.8 juta dinyatakan dalam penyata kewangan 31 Disember 2024. Pada 18 Januari 2025, nilai pelaburan jatuh berterusan secara signifikan akibat kemelesatan ekonomi. Penyata kewangan telah dibenarkan untuk diterbitkan oleh Lembaga pengarah pada 22 Februari 2025.*

[2 markah]

4. *Rimba Bhd telah tutup buku pada 31 Disember 2024. Penyata kewangan dibenarkan untuk diterbitkan pada 1 Mei 2025. Berikut adalah peristiwa selepas pelaporan syarikat:*

   (i) Pada 20 Februari 2025, kebakaran telah berlaku disebelah sayap bangunan syarikat. Kerugian telah dianggarkan sebanyak RM2 juta.

   [2 markah]

   (ii) Kos inventori berjumlah RM3 juta pada 31 Disember 2024 telah dijual dengan harga RM2.3 juta pada 12 Mac 2025.

   [2 markah]

QUESTION 2

CLO1 (a) Explain **TWO (2)** advantages of business combination.

[5 marks]

(b) The issued share capital of Petani Bhd consists of 200,000 units ordinary shares and 50,000 units of preference shares. Sungai Bhd. acquired 120,000 units ordinary shares and RM25,000 10% Preference Shares in Petani Bhd on 31 December 2025. Balance at the date of acquisition for General Reserve was RM25, 000 and Profit and Loss RM25,000.

The information given below showed the financial position of Sungai Bhd and Petani Bhd as at 31 December 2025.

	Sungai Bhd (RM)	**Petani Bhd (RM)**
Non-Current Asset		
Plant & machinery	203,000	227,000
Land	210,000	260,000
Investment in Zen:		
153,000 units of Ordinary Shares	125,000	
Investment in Petani Bhd	385,000	
Current Asset		
Account Receivables	96,200	51,000
Loan to Petani Bhd	12,000	
Ordinary dividends receivable from Petani Bhd	10,500	
Bank and cash	54,800	36,000
Inventories	86,000	76,000
	1,182,500	**650,000**
Equities and Liabilities		
10% Preference Shares of	236,000	50,000
Ordinary Shares	440,000	400,000

Profit and Loss	120,000	46,000
General Reserve	55,000	30,000
10% Debenture	72,000	50,000
Account Payable	237,500	48,000
Ordinary Dividend Payable	22,000	20,000
Loan from Sungai Bhd		6,000
	1,182,500	**650,000**

Additional information:

1. At the date of acquisition, the land Petani Bhd was revalued to RM335,000.
2. Sungai Bhd hasn't recorded the RM6,000 remitted by Petani Bhd on 31 December 2025.
3. Included in Sungai Bhd closing inventories is the goods bought from Petani Bhd amounted RM50,000 by credit. Petani Bhd gained RM10,000 profits from the sales of the stock. The payment has not been made, and the goods still remain as closing inventories.
4. Both directors of Sungai Bhd and Petani Bhd declared a dividend of preference share and ordinary share for the year ended 31 December 2025.

CLO1

You are required to prepare:

(i) Adjustment account.

(ii) Non- Controlling Interest account

(iii) Consolidated Statement of Comprehensive Income

[10 marks]

CLO1

(c) You are required to prepare Consolidated Statement of Financial Position as at 31 December 2025.

[10 marks]

SOALAN 2

CLO1

(a) *Terangkan* ***DUA (2)*** *kelebihan penggabungan perniagaan*

[5 markah]

(b) *Modal saham yang diterbitkan oleh Petani Bhd terdiri daripada 200,000 unit saham biasa dan 50,000 saham keutamaan. Sungai Bhd memperolehi 120,000 unit saham biasa dan RM25,000 10% saham keutamaan dari Petani Bhd pada 31 Disember 2025. Baki pada tarikh ambil alih menunjukkan terdapat Rizab Am sebanyak RM25, 000 dan Untung Rugi sebanyak RM25,000*

Maklumat yang diberikan di bawah menunjukkan kedudukan kewangan bagi Sungai Bhd dan Petani Bhd pada 31 Disember 2025.

	Sungai Bhd	*Petani Bhd*
Aset Bukan Semasa		
Bangunan & Mesin	*203,000*	*227,000*
Tanah	*210,000*	*260,000*
Pelaburan dalam Zen :		
153,000 unit Saham Biasa	*125,000*	
Pelaburan dalam Petani Bhd	*385,000*	
Aset Semasa		
Akaun Belum Terima	*96,200*	*51,000*
Pinjaman kepada Petani Bhd	*12,000*	
Dividen Diterima daripada Petani Bhd	*10,500*	
Bank dan Tunai	*54,800*	*36,000*
Inventori	*86,000*	*76,000*
	1,182,500	***650,000***
Ekuiti dan Liabiliti		
10% Saham Keutamaan	*236,000*	*50,000*
Saham Biasa	*440,000*	*400,000*
Untung dan Rugi	*120,000*	*46,000*
Rizab Am	*55,000*	*30,000*

10% Debentur	*72,000*	*50,000*
Akaun Belum Bayar	*237,500*	*48,000*
Dividen Belum Bayar	*22,000*	*20,000*
Pinjaman dari Sungai Bhd		*6,000*
	1,182,500	***650,000***

Maklumat Tambahan:

1. *Pada tarikh ambil alih, tanah milik Petani Bhd dinilai semula pada harga RM335,000.*
2. *Sungai Bhd belum membuat catatan perekodan untuk nilai penghantaran dari Petani Bhd sebanyak RM6,000 pada 31 Disember 2025.*
3. *Termasuk dalam inventori akhir Sungai Bhd adalah stok yang dibeli daripada Petani Bhd bernilai RM50,000 secara kredit. Petani Bhd memperolehi keuntungan sebanyak RM10,000 untuk jualan stok tersebut. Pembayaran belum dibuat dan stok tersebut masih wujud sebagai inventori akhir.*
4. *Kedua-dua lembaga pengarah Sungai Bhd dan Petani Bhd telah mengisytiharkan dividend saham keutamaan dan dividen saham biasa pada akhir tahun berakhir 31 Disember 2025.*

CLO1 ***Anda dikehendaki menyediakan:***

(i) Akaun Pelarasan

(ii) Akaun Bukan- Kawalan Kepentingan

(iii)Penyata Pendapatan Komprehensif Gabungan

[10 markah]

CLO1 *(c) Anda dikehendaki menyediakan Penyata Kedudukan Kewangan Gabungan bagi tahun berakhir 31 Disember 2025.*

[10 markah]

QUESTION 3

CLO1

Given below is the Statement of Financial Position of Eva Bhd as at 31 December 2025.

Eva Bhd

Statement of Financial Position as at 31 December 2025

	RM	**RM**
Non-Current Asset		
Machines		120,000
Vehicles	90,000	
(-) Accumulated Depreciation	(53,000)	37,000
Goodwill		25,000
Current Asset		
Inventories		45,000
Account Receivables		28,000
		255,000
Financed by		
Ordinary Shares		200,000
8% Preferences Shares		50,000
Accumulated Profit & Loss		(38,000)
Current Liabilities		
Bank Overdraft		20,000
Account Payables		23,000
		255,000

The company passed a special resolution to reduce its capital, and the approval of the court was duly obtained. The followings are the scheme of reduction of capital.

1. The ordinary shares to be reduced at RM0.50 per share and 8% preferences shares will be reduced to RM0.80 per share.
2. Machines to be reduced at RM20,000.
3. RM11,000 of inventories will be disposed.

4. Account Receivables is reduced at RM6,000.
5. Accumulated Losses and goodwill will be written off.
6. Dividends for preferences shares are outstanding for **FIVE** (5) years.
   Preferences shareholders are willing to receive 20,000 units of ordinary shares of RM0.50 each as a complete solution for the dividend arrears.
7. 40,000 ordinary shares were issued at RM0.50 and fully paid. The cash received was used to pay 50% of bank overdraft.

You are required to:

CLO1 (a) Explain **TWO (2)** factors to be considered in ascertaining the amount of capital reduction.

[5 marks]

CLO1 (b) Prepare Journal entry for the transaction above.

[10 marks]

CLO1 (c) Illustrate the Statement of Financial Position on 1 January 2026 after the capital reduction plans had completed.

[10 marks]

SOALAN 3

CLO1 *Berikut adalah Penyata Kedudukan Kewangan bagi Eva Bhd pada 31 Disember 2025*

Eva Bhd

Penyata Kedudukan Kewangan pada 31 Disember 2025

	RM	***RM***
Aset Tak Ketara		
Mesin		*120,000*
Kenderaan	*90,000*	
(-) Susutnilai Terkumpul	*(53,000)*	*37,000*
Muhibbah		*25,000*
Aset Semasa		
Inventori		*45,000*
Akaun Belum Terima		*28,000*
		255,000
Dibiayai Oleh:		
Saham Biasa		*200,000*
8% Saham Keutamaan		*50,000*
Akaun Untung Rugi Terkumpul		*(38,000)*
Liabiliti Semasa		
Overdraf Bank		*20,000*
Akaun Belum Bayar		*23,000*
		255,000

Syarikat telah lulus resolusi khas bagi mengurangkan modal dan kebenaran dari mahkamah telah diperolehi. Skim penyusunan semula adalah seperti berikut:

1. *Saham biasa akan dikurangkan sebanyak RM0.50 dan 8% saham keutamaan akan dikurangkan kepada RM0.80.*
2. *Mesin dikurangkan sebanyak RM20,000.*
3. *RM11,000 inventori akan dilupuskan.*

4. Akaun Belum Terima akan dikurang nilai sebanyak RM6,000.

5. Untung Rugi Terkumpul dan Muhibbah akan dihapuskan.

*6. Dividen bagi saham keutamaan tertunggak selama **LIMA** (5) tahun. Pemegang saham keutamaan bersetuju untuk menerima 20,000 unit saham biasa pada harga RM0.50 seunit bagi penyelesaian dividen tertunggak.*

7. Sebanyak 40,000 saham biasa telah diterbitkan pada RM0.50 dan dibayar penuh. Wang tunai yang diterima digunakan untuk membayar 50% daripada overdraf bank.

Anda dikehendaki:

CLO1 *(a) Menerangkan **DUA (2)** faktor yang perlu dipertimbangkan dalam menentukan jumlah pengurangan modal.*

[5 marks]

CLO1 *(b) Menyediakan Catatan Jurnal bagi transaksi di atas.*

[10 marks]

CLO1 *(c) Ilustrasi Penyata Kedudukan Kewangan pada 1 Januari 2026 selepas rancangan pengurangan modal selesai.*

[10 marks]

QUESTION 4

Bumi Bhd and Hijau Bhd agreed to amalgamate on 1 January 2025, and a new company MJ Bhd was formed. Below is the Statement of Financial Position of Bumi Bhd and Hijau Bhd as at 31 December 2025.

	Bumi Bhd (RM)	**Hijau Bhd (RM)**
Non-Current Assets		
Building	320,000	200,000
Machines	110,000	80,000
Vehicles	100,000	80,000
Current Assets		
Bank	50,000	30,000
Inventories	80,000	50,000
Account Receivables	55,000	30,000
	715,000	**470,000**
Financed by:		
Ordinary shares	400,000	250,000
General reserves	150,000	180,000
Profit & Loss	45,000	(40,000)
Current Liabilities		
Account Payables	120,000	80,000
	715,000	**470,000**

Additional Information

1. The fair value of the assets as at 31 December 2025

	Bumi Bhd (RM)	**Hijau Bhd (RM)**
Building	400,000	260,000
Machine	70,000	50,000
Vehicle	100,000	80,000

Provision of inventories	4%	4%
Provision of bad debt	5%	5%

2. The purchase consideration of Bumi Bhd and Hijau Bhd are as follows:

	Bumi Bhd (RM)	**Hijau Bhd (RM)**
Cash	290,000	240,000
Ordinary shares@RM2.20	175,000 units	100,000 units

3. Bumi Bhd and Hijau Bhd will pay their liquidation expenses, which amounted to RM4,000 and RM2,000 each.
4. Formation expenses are RM5,000 and being paid by MJ Bhd.
5. MJ Bhd issued 280,000 ordinary shares to the public at a price of RM2.20 per unit.

You are required to:

CLO1 (a) Visualize the Realization account for Bumi Bhd and Hijau Bhd.

[10 marks]

CLO1 (b) Prepare the related accounts to open the accounts in the buyer's book.

(i) Business Purchase Account for Bumi Bhd and Hijau Bhd

(ii) Statement of Financial Position of MJ Bhd

[15 marks]

SOALAN 4

Bumi Bhd dan Hijau Bhd bersetuju untuk bergabung pada 1 Januari 2025 dan syarikat baru iaitu MJ Bhd telah ditubuhkan. Berikut adalah Penyata Kedudukan Kewangan Bumi Bhd dan Hijau Bhd pada 31 Disember 2025.

	Bumi Bhd (RM)	***Hijau Bhd (RM)***
Aset Tak Ketara		
Bangunan	*300,000*	*200,000*
Mesin	*130,000*	*80,000*
Kenderaan	*100,000*	*80,000*
Aset Semasa		
Bank	*50,000*	*30,000*
Inventori	*80,000*	*50,000*
Akaun Belum Terima	*55,000*	*30,000*
	715,000	***470,000***
Dibiayai Oleh:		
Saham Biasa	*400,000*	*250,000*
Rezab am	*150,000*	*180,000*
Akaun Untung & Rugi	*45,000*	*(40,000)*
Liabiliti Semasa		
Akaun Belum Bayar	*120,000*	*80,000*
	715,000	***470,000***

Maklumat Tambahan:

1. *Nilai saksama aset pada 31 Disember 2025*

	Bumi Bhd (RM)	***Hijau Bhd (RM)***
Bangunan	*400,000*	*260,000*
Mesin	*70,000*	*50,000*
Kenderaan	*100,000*	*80,000*

Peruntukkan inventori	*4%*	*4%*
Peruntukkan hutang lapuk	*5%*	*5%*

2. *Pertimbangan Belian oleh Bumi Bhd and Hijau Bhd seperti berikut:*

	Bumi Bhd (RM)	***Hijau Bhd (RM)***
Tunai	*290,000*	*240,000*
Saham Biasa@RM2.20	*175,000 unit*	*100,000 unit*

3. *Bumi Bhd and Hijau Bhd akan belanja pembubaran sebanyak RM4,000 dan RM2,000 setiap satu*
4. *Belanja Penubuhan adalah RM5,000 dibiayai oleh MJ Bhd.*
5. *MJ Bhd telah menerbit 280,000 saham biasa kepada orang awam pada harga RM2.20 per unit.*

Anda dikehendaki:

CLO1 *(a) Menggambarkan Akaun Realisasi bagi Bumi Bhd and Hijau Bhd*

[10 markah]

CLO1 *(b) Menyediakan akaun berkaitan untuk membuka akaun dalam buku pembeli.*

(i) Akaun Pembelian Perniagaan bagi Bumi Bhd and Hijau Bhd

(ii) Penyata Kedudukan Kewangan MJ Bhd

[15 markah]

SOALAN TAMAT