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

DPA20293 : FINANCIAL ACCOUNTING 2

TARIKH : 08 MEI 2026
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LIMA BELAS (15)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

INSTRUCTION:

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

ARAHAN :

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

QUESTION 1

CLO1 (a) Identify any **FIVE (5)** characteristics of a non-profit organization.

[5 marks]

CLO1 (b) The treasurer of Basketball Club Taman Alam has prepared the following Receipt and Payments Account for the year ended 31 December 2025:

Basketball Club Taman Alam Receipt and Payments Account			
Receipt	**RM**	**Payments**	**RM**
Balance b/d	1,540	Rates	287
Subscription Fees	4,090	Wages	1,540
Entrance fees	2,175	Repair expenses	75
Locker rental	960	General expenses	350
Donation	2,670	Stationery	75
		Equipment	1,000
		Balance c/d	8,108
	11,435		**11,435**

Additional information:

i. On 1 January 2025, the book value of the Equipment was RM17,425 (**cost RM20,150**).

ii. Depreciation of Equipment is charged at 10% on cost.

iii. New Equipment costing RM1,000 was bought on 1 July 2025.

iv. Donation assumed as revenue receipt.

v. The current assets and liabilities are as follows:

	1/1/2025 (RM)	31/12/2025 (RM)
Accrued Subscription Fees	200	315
Prepaid Subscription Fees	100	50
Accrued Locker Rental	200	300
Accrued General Expenses	15	10

You are required to prepare the related account below for Basketball Club Taman Alam for the year ended 31 December 2025.

i. Subscription Account.

[3 marks]

ii. Income and Expenditure Account for the year ended 31 December 2025.

[8 marks]

iii. Statement of Financial Position as at 31 December 2025.

[9 marks]

SOALAN 1

CLO1 *(a) Kenal pasti* ***LIMA (5)*** *ciri-ciri organisasi bukan untung.*

[5 markah]

CLO1 *(b) Bendahari Kelab Bola Keranjang Taman Alam telah menyediakan Akaun Terimaan dan Bayaran bagi tahun berakhir 31 Disember 2025:*

Kelab Bola Keranjang Taman Alam *Akaun Terimaan dan Pembayaran*			
Terimaan	***RM***	***Bayaran***	***RM***
Baki b/b	*1,540*	*Cukai Pintu*	*287*
Yuran Keahlian	*4,090*	*Upah*	*1,540*
Yuran masuk	*2,175*	*Perbelanjaan Pembaikan*	*75*
Sewa Loker	*960*	*Perbelanjaan Am*	*350*

Sumbangan	*2,670*	*Alat Tulis*	*75*
		Peralatan	*1,000*
		Baki h/b	*8,108*
	11,435		***11,435***

Maklumat Tambahan:

i. *Pada 1 Januari 2025, nilai buku Peralatan ialah RM17,425 (**kos RM20,150**).*

ii. *Susut nilai Peralatan dicaj pada kadar 10% atas kos.*

iii. *Peralatan baharu berharga RM1,000 telah dibeli pada 1 Julai 2025.*

iv. *Derma diandaikan sebagai hasil terimaan.*

v. *Aset semasa dan liabiliti semasa adalah seperti berikut:*

	1/1/2025 (RM)	***31/12/2025 (RM)***
Yuran Keahlian Terakru	*200*	*315*
Yuran Keahlian Prabayar	*100*	*50*
Sewa Loker Terakru	*200*	*300*
Perbelanjaan Am Terakru	*15*	*10*

Anda dikehendaki menyediakan akaun berkaitan berikut bagi Kelab Bola Keranjang Taman Alam untuk tahun berakhir 31 Disember 2025.

i. *Akaun Yuran Keahlian.*

[3 markah]

ii. *Akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 31 Disember 2025.*

[8 markah]

iii. *Penyata Kedudukan Kewangan pada 31 Disember 2025.*

[9 markah]

TERBUKA

QUESTION 2

CLO1 (a) Explain any **TWO (2)** types of partnership.

[5 marks]

CLO1 (b) Angelie and Flora are in partnership. They are sharing profit and losses in ratio of 3:2. The following is the Statement of Financial Position for 31 December 2025.

Statement of Financial Position as at 31 December 2025			
	RM	**RM**	**RM**
Non Current Assets			
Premises		150,000	
Machine	50,000		
(-) Depreciation	(25,000)		
NBV		25,000	175,000
Current Assets			
Inventory		7,500	
Debtors		6,500	
Cash		5,000	
Bank		23,000	42,000
			217,000
Equity			
Capital : Angelie		50,000	
: Flora		30,000	
Current Account : Angelie		25,500	
: Flora		15,500	121,000
Non Current Liability			
Long term loan			80,000
Current Liability			
Creditor			16,000
			217,000

On 1 January 2026, Angelie and Flora agreed to accept Vanessa as their new partner. Their agreement is as follows:

a) Profit and Loss are shared among Angelie, Flora and Vanessa in the ratio of 3:2:1.
b) Vanessa needs to deposit RM20,000 cash at the bank as her capital in the partnership.
c) Premises revalued at RM200,000.
d) Value of Machine decreases by RM5,000.
e) Debtor value decreases by RM500.
f) Goodwill is revalued for RM30,000.

You are required to prepare:

i. Revaluation Account.

[5 marks]

ii. Capital Account.

[7 marks]

iii. Statement of Financial Position after admission of new partner.

[8 marks]

SOALAN 2

CLO1 *(a) Terangkan mana-mana* ***DUA (2)*** *jenis perkongsian.*

[5 markah]

CLO1 *(b) Angelie dan Flora adalah rakan kongsi. Mereka berkongsi untung dan rugi dengan nisbah 3:2. Berikut adalah Penyata Kedudukan Kewangan bagi 31 Disember 2025.*

Penyata Kedudukan Kewangan pada 31 Disember 2025

	RM	RM	RM
Aset Bukan Semasa			
Premis		*150,000*	
Mesin	*50,000*		
(-) Susut Nilai	*(25,000)*		
Nilai buku bersih		*25,000*	*175,000*
Aset Semasa			
Inventori		*7,500*	
Penghutang		*6,500*	
Tunai		*5,000*	
Bank		*23,000*	*42,000*
			217,000
Ekuiti			
Modal : Angelie		*50,000*	
: Flora		*30,000*	
Akaun semasa : Angelie		*25,500*	
: Flora		*15,500*	*121,000*
Liabiliti Bukan Semasa			
Pinjaman Jangka Panjang			*80,000*
Liabiliti Semasa			
Pemiutang			*16,000*
			217,000

Pada 1 Januari 2026, Angelie dan Flora telah bersetuju untuk menerima Vanessa sebagai rakan kongsi baharu. Perjanjian mereka adalah seperti berikut:

a) Untung dan rugi akan dikongsi antara Angelie, Flora dan Vanessa dengan nisbah 3:2:1.

b) Vanessa perlu memasukkan tunai sebanyak RM20,000 ke dalam bank sebagai modal dalam perkongsian.

TERBUKA

c) Premis dinilai semula kepada RM200,000.

d) Nilai Mesin berkurang sebanyak RM5,000.

e) Nilai penghutang berkurang sebanyak RM500.

f) Muhibah dinilai semula sebanyak RM30,000.

Anda dikehendaki menyediakan:

i. Akaun Penilaian Semula.

[5 markah]

ii. Akaun Modal.

[7 markah]

iii. Penyata Kedudukan Kewangan selepas kemasukan rakan kongsi baharu.

[8 markah]

QUESTION 3

CLO1 (a) In October 2025, Pelangi Buku Sdn. Bhd. received a bank statement from Afrin Bank Berhad. The accountant noticed that the cash book balance did not match the bank statement as shown below:

Cash Book						
Date Oct	**Details**	**RM**	**Date Oct**	**Details**	**Cheque No**	**RM**
01	Balance b/d	3,800	01	Purchase	001171	1,220
16	Sales	2,440	5	Hanim Sdn Bhd	001172	2,800
19	Ahmad Bookstore	3,330	29	Electricity	001173	4,900
25	LIMA Sdn. Bhd.	1,600	30	Rental	001174	800
			31	Bal c/d		1,450
	Total	**11,170**		**Total**		**11,170**

Afrin Bank Berhad Statement as at 31 October 2025					
Date	**Description**	**Cheque No.**	**Debit (RM)**	**Credit (RM)**	**Balance (RM)**
Oct- 1	Balance b/d				3,800 Cr
1	Cheque	001171	1,220		2,580
6	Cheque	001172	2,080		500
17	Cheque			2,440	2,940
20	Ahmad Bookstore			3,330	6,270
22	Insurance (AIU)		280		5,990
23	Cheque Book		20		5,970
31	Dividend			90	**6,060**

Additional information: Payment for cheque no. 001172 was wrongly recorded in the cash book as RM2,800.

You are required to report:

i. An adjusted cash book for Pelangi Buku Sdn. Bhd.

[3 marks]

ii. The bank reconciliation statement for Pelangi Buku Sdn. Bhd. as at 31 October 2025.

[7 marks]

CLO1 (b) Ramadhan Sdn. Bhd. purchased goods for resale during the year 2025. The company sold 50 units of inventory at the end of each month, at RM55 per unit. The information below shows the inventory data of Ramadhan Sdn. Bhd. for the first three months of the year.

Date	Particular	Quantity	Price per unit (RM)
Jan 1	Opening inventory	30 units	40
Jan 4	Purchases	40 units	38
Feb 15	Purchases	55 units	36
Mar 22	Purchases	50 units	35

You are required to calculate the value of closing inventory and the cost of goods sold (COGS) for the company from January to March under the perpetual inventory system using the Weighted Average Method (AVCO).

All calculations should be presented to two decimal places.

TERBUKA

[15 marks]

SOALAN 3

CLO1 (a) *Pada Oktober 2025, Pelangi Buku Sdn. Bhd. menerima penyata bank daripada Afrin Bank Berhad., Akauntan mendapati baki buku tunai tidak sepadan dengan penyata bank seperti yang ditunjukkan di bawah.*

Buku Tunai						
Tarikh **Okt**	***Butiran***	***RM***	***Tarikh*** **Okt**	***Butiran***	***No Cek***	***RM***
01	*Baki b/d*	*3,800*	*01*	*Belian*	*001171*	*1,220*
16	*Jualan*	*2,440*	*5*	*Hanim Sdn Bhd*	*001172*	*2,800*
19	*Ahmad Bookstore*	*3,330*	*29*	*Elektrik*	*001173*	*4,900*
25	*LIMA Sdn. Bhd.*	*1,600*	*30*	*Sewa*	*001174*	*800*
			31	*Baki c/d*		*1,450*
	Jumlah	***11,170***		***Jumlah***		***11,170***

Penyata Afrin Bank Berhad pada 31 Oktober 2025					
Tarikh	***Butiran***	***No cek***	***Debit (RM)***	***Kredit (RM)***	***Baki***
Okt-01	*Baki b/d*				*3,800 Cr*
1	*Cek*	*001171*	*1,220*		*2,580*
6	*Cek*	*001172*	*2,080*		*500*
17	*Cek*			*2,440*	*2,940*
20	*Ahmad Bookstore*			*3,330*	*6,270*
22	*Insurans (AIU)*		*280*		*5,990*
23	*Buku Cek*		*20*		*5,970*
30	*Dividen*			*90*	***6,060***

Maklumat Tambahan: *Bayaran bagi cek no. 001172 telah direkodkan secara silap dalam buku tunai sebagai RM2,800.*

Anda dikehendaki melaporkan:

i. *Buku tunai dikemaskini bagi Pelangi Buku Sdn. Bhd.*

[3 markah]

ii. *Penyata pelarasan bank bagi Pelangi Buku Sdn. Bhd. pada 31 Oktober 2025.*

[7 markah]

CLO1 (b) *Ramadhan Sdn. Bhd. membeli barang untuk dijual semula sepanjang tahun 2025. Syarikat telah menjual 50 unit inventori pada setiap akhir bulan dengan harga RM55 seunit. Maklumat di bawah menunjukkan data inventori Ramadhan Sdn. Bhd. bagi tiga bulan pertama tahun tersebut.*

Tarikh	*Butiran*	*Kuantiti*	*Harga se unit (RM)*
Jan 1	*Pemulaan Inventori*	*30 unit*	*40*
Jan 4	*Pembelian*	*40 unit*	*38*
Feb 15	*Pembelian*	*55 unit*	*36*
Mar 22	*Pembelian*	*50 unit*	*35*

Anda dikehendaki untuk mengira nilai inventori akhir dan kos jualan (COGS) syarikat bagi tempoh Januari hingga Mac di bawah sistem inventori berterusan menggunakan Kaedah Purata Berwajaran (AVCO).

Semua pengiraan hendaklah menggunakan hingga dua tempat perpuluhan.

[15 markah]

TERBUKA

QUESTION 4

CLO1 (a) Identify **FIVE (5)** recognition criteria of revenue according to MFRS 15.

[5 marks]

(b) Explain the terms below with example:

i. Provision.

ii. Contingent Liabilities.

[5 marks]

CLO1 (c) Below are extracts of AIDILFITRI Sdn. Bhd. Statement of Financial Position on 1 January 2025:

Property, Plant & Equipment	Cost (RM)	Accummulated Depreciation (RM)
Machine	150,000	70,000

i. Machine A, priced at RM50,000 was bought on 1 January 2023. It was traded in with a new machine B at a price of RM60,000 on 20 June 2025. The balance was paid by cheque amounted to RM35,000.
ii. Machine C was bought on 1 October 2025 at a price of RM91,000. The payment was made by cheque.

All non-current assets will be depreciated at 10% per annum using straight line method on monthly basis.

Round up your answer to the nearest whole number.

TERBUKA

You are required to prepare the following for the year ended 31 December 2025:

i. Machine account.

[6 marks]

ii. Accumulated Depreciation account.

[5 marks]

iii. Disposal account.

[4 marks]

SOALAN 4

CLO1 *(a) Kenal pasti **LIMA (5)** kriteria pengiktirafan hasil mengikut MFRS 15.*

[5 markah]

(b) Jelaskan terma-terma di bawah beserta contoh:

i. Peruntukan.

ii. Liabiliti luar jangka.

[5 markah]

CLO1 *(c) Di bawah adalah petikan Penyata Kedudukan Kewangan AIDILFITRI Sdn. Bhd. pada 1 Januari 2025:*

Hartanah, Loji dan Peralatan	*Kos (RM)*	*Susutnilai terkumpul (RM)*
Mesin	*150,000*	*70,000*

i. Mesin A, berharga RM50,000 telah dibeli pada 1 Januari 2023. Ia telah ditukar beli dengan mesin baharu B yang berharga RM60,000 pada 20 Jun 2025. Baki sebanyak RM35,000 telah dibayar melalui cek.
ii. Mesin C telah dibeli pada 1 Oktober 2025 dengan harga RM91,000. Pembayaran telah dibuat melalui cek.

Semua aset bukan semasa disusutnilaikan pada kadar 10% setahun menggunakan kaedah garis lurus secara bulanan.

Sediakan jawapan anda kepada nombor bulat terdekat.

Kamu dikehendaki untuk menyediakan perkara berikut bagi tahun berakhir 31 Disember 2025:

i. *Akaun Mesin.*

[6 markah]

ii. *Akaun Susut Nilai Terkumpul.*

[5 markah]

iii. *Akaun Pelupusan.*

[4 markah]

SOALAN TAMAT