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

DPA30053: FINANCIAL ACCOUNTING 3

TARIKH : 9 MEI 2026
MASA : 2.30 PETANG – 4.30 PETANG (2 JAM)

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

Subjektif (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) According to MFRS 138, an intangible asset is recognized when it meets the definition and recognition criteria.

Define intangible assets and list **TWO (2)** examples of the intangible assets.

[5 marks]

CLO1 (b) Rahmat Bhd acquired a trademark for the brand of their new product, costing RM200,000 in 1 April 2025. It is estimated that the useful life of the trademark is 10 years. It is the policy of the company to provide full year of amortization in the year of purchase.

Report the value of the trademark and its amortization in extract Statement of Comprehensive Income and extract Statement of Financial Position as at 31 December 2025.

[5 marks]

CLO1 (c) Hijrah Bhd was incorporated and issued 1,000,000 ordinary shares at RM1.20 each to the public, payable as follows:

Application	RM0.40
Allotment	RM0.50
First call	RM0.20
Final call	RM0.10

Applications received for 1,300,000 new shares. The company directors resolved to reject 100,000 applications and those shares were allotted on a pro-rate basis. Any surplus application money were transferred to an allotment account to reduce the money due on allotment.

All money were duly collected when due except for a shareholder, Sarah with 100,000 shares who paid the final call money at the same time as the first call. Prepare journal entries for the related transaction.

[15 marks]

SOALAN 1

CLO1 *(a)* *Menurut MFRS 138, aset tidak ketara boleh dikenalpasti apabila ia memenuhi definisi dan kriteria pengiktirafan.*

Berikan definisi aset tidak ketara dan senaraikan ***DUA (2)*** *contoh aset tidak ketara.*

[5 markah]

CLO1 *(b)* *Rahmat Bhd memperoleh tanda dagangan bagi jenama produk baru mereka dengan kos sebanyak RM200,000 pada 1 April 2025. Anggaran bagi usia guna tanda dagangan tersebut adalah selama 10 tahun. Adalah menjadi polisi syarikat untuk memberikan pelupusan penuh pada tahun pembelian.*

Laporkan nilai tanda dagangan dan pelunasan di dalam petikan Penyata Pendapatan Komprehensif dan petikan Penyata Kedudukan Kewangan pada 31 Disember 2025.

[5 markah]

CLO1 *(c)* *Hijrah Bhd didaftarkan dan menerbitkan 1,000,000 saham biasa bernilai RM1.20 seunit kepada orang awam, berbayar seperti dibawah:*

(d)

Permohonan	*RM0.40*
Perumpukan	*RM0.50*
Panggilan pertama	*RM0.20*
Panggilan terakhir	*RM0.10*

TERBUKA

Permohonan diterima untuk 1,300,000 saham baru. Pengarah syarikat memutuskan untuk menolak 100,000 permohonan dan saham akan diagihkan secara pro-rata. Lebihan wang permohonan akan dihantar ke akaun perumpukan bagi mengurangkan wang yang perlu dibayar semasa perumpukan.

Kesemua wang berjaya dikutip pada masa yang ditetapkan kecuali seorang pemegang saham, Sarah yang memegang 100,000 saham membayar panggilan akhir pada masa panggilan pertama.

Sediakan catatan jurnal bagi urusniaga yang berkaitan.

[15 markah]

QUESTION 2

CLO1 (a) i. State **THREE (3)** types of liability instruments.

[3 marks]

ii. List **TWO (2)** methods of share redemption according to Companies Act 2016, Section 72.

[2 marks]

CLO1 (b) On 1 January 2024, Niyaz Bhd issued RM40,000,000 4% Debentures at 95. Transaction cost incurred amounted to RM300,000. The effective interest rate is 5% and interest date is 31 December.

Report the accounting treatment by journal entry where the debenture is measured by amortized cost as at 2024 and 2025.

[10 marks]

TERBUKA

CLO1 (c) Given below is the Statement of Financial Position of Naim Berhad:

Naim Berhad

Statement of Financial Position as at 30 June 2025

	RM
Non-Current Assets	765,000
Current Asset (except Bank)	517,500
Bank	675,000
	1,957,500
Issued and Fully Paid-up Share Capital	
450,000 Ordinary Shares	990,000
Retained profits	540,000
Non-Current Liability	
225,000 8% Redeemable Preference Shares	337,500
Current liability	90,000
	1,957,500

Additional information:

i. The directors decided to redeem all the redeemable preference shares.

ii. The redemption of the preference shares was financed partly by issuing fresh 90,000 ordinary shares at RM2.50 per share, fully paid. All the shares were fully subscribed.

Prepare the followings:

i. Journal entries to record the above transactions.

[4 marks]

ii. Statement of Financial Position as at date immediately after the share redemption.

[6 marks]

TERBUKA

SOALAN 2

CLO1 (a) *i. Nyatakan **TIGA (3)** jenis instrumen liabiliti.*

[3 markah]

*ii. Senaraikan **DUA (2)** kaedah penebusan saham menurut Akta Syarikat 2016, Seksyen 72.*

[2 markah]

CLO1 (b) *Pada 1 Januari 2024, Niyaz Bhd menerbitkan RM40,000,000 4% Debentur pada 95. Kos transaksi terlibat berjumlah RM300,000. Kadar faedah efektif ialah 5% dan tarikh faedah ialah 31 Disember.*

Laporkan pengolahan perakaunan menggunakan catatan jurnal dimana debentur diukur menggunakan kos perlunasan pada tahun 2024 dan 2025.

[10 markah]

CLO1 (c) *Maklumat yang diberikan dibawah ialah Penyata Kedudukan Kewangan Naim Berhad;*

CLO1 (d)

Naim Berhad

Penyata Kedudukan Kewangan pada 30 Jun 2025

	RM
Aset Bukan Semasa	*765,000*
Aset Semasa (kecuali Bank)	*517,500*
Bank	*675,000*
	1,957,500
Modal Diterbitkan dan Berbayar Penuh	
450,000 Saham Biasa	*990,000*
Untung Tertahan	*540,000*
Liabiliti Bukan Semasa	
225,000 8% Saham Keutamaan Boleh Tebus	*337,500*
Liabitili Semasa	*90,000*
	1,957,500

Maklumat Tambahan:

i. *Pengarah memutuskan untuk menebus semua saham keutamaan boleh tebus.*

SULIT

ii. *Penebusan saham keutamaan dibiaya sebahagiannya dengan menerbitkan 90,000 saham biasa yang baru pada RM2.50 sesaham, berbayar penuh. Kesemua saham telah dilanggan sepenuhnya.*

Sediakan yang berikut:

i. *Catatan jurnal untuk merekod urusniaga diatas*

[4 markah]

ii. *Penyata Kedudukan Kewangan pada tarikh tersebut sejurus selepas penebusan saham.*

[6 markah]

QUESTION 3

CLO1 (a) Outline the complete set of financial statements according to MFRS101 requirement.

[5 marks]

CLO1 (b) The following is the trial balance of Kaseh Bhd as at 31 December 2025:

Items	Debit RM	Credit RM
250,000 Ordinary shares		250,000
10% Preference shares		138,000
General reserves		33,000
Retained profit		35,000
10% Debentures		20,000
Vehicle	160,000	
Accumulated depreciation - Vehicle		30,000
Plant and Machinery	250,000	
Accumulated depreciation – Plant and Machinery		50,000
Inventories – 31 December 2025	6,000	
Gross Profit		300,000
Advertising	91,000	
Utility	18,000	
Director remuneration	65,000	
Account Receivable and Payables	46,000	54,000
Bank overdraft		13,000
Salaries	20,000	
Cash	240,000	
Tax expense	10,000	
Interim dividend:		
Preferences shares	2,000	
Ordinary shares	15,000	
	<u>923,000</u>	<u>923,000</u>

Additional information:

1. Depreciation is provided as follows:
   a. Vehicle, 10% on cost
   b. Plant and machinery, 5% on reducing balance method.
2. Prepaid utility is RM1,500
3. Salaries amounted to RM800 is accrued for December.
4. The debenture interest is outstanding.
5. The board of directors proposed:
   a. A dividend of 3% to be paid on the ordinary shares and full year preference dividend.
   b. To transfer RM25,000 to the general reserve
   c. An estimated corporate tax is 24%.

Prepare the following financial statement for Kaseh Bhd:

i. Statement of Comprehensive Income and Other Income for the year ended 31 December 2025. [5 marks]

ii. Statement of Changes in Equity for the year ended 31 December 2025 (Retained Profit column only)

[5 marks]

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

[10 marks]

TERBUKA

SOALAN 3

CLO1 *(a)* *Nyatakan set lengkap penyata kewangan mengikut keperluan MFRS101.*

[5 markah]

CLO1 *(b)* *Berikut adalah Imbangan Duga bagi Kaseh Bhd pada 31 Disember 2025:*

Item	***Debit*** ***RM***	***Kredit*** ***RM***
250,000 Saham Biasa		*250,000*
10% Saham Keutamaan		*138,000*
Rezab Am		*33,000*
Untung Tertahan		*35,000*
10% Debentur		*20,000*
Kenderaan	*160,000*	
Susutnilai Terkumpul - Kenderaan		*30,000*
Loji dan Mesin	*250,000*	
Susutnilai Terkumpul – Loji dan Mesin		*50,000*
Inventori – 31 Disember 2025	*6,000*	
Untung Kasar		*300,000*
Pengiklanan	*91,000*	
Utiliti	*18,000*	
Ganjaran Pengarah	*65,000*	
Akaun Belum Terima dan Belum Bayar	*46,000*	*54,000*
Overdraf Bank		*13,000*
Gaji	*20,000*	
Tunai	*240,000*	
Belanja Cukai	*10,000*	
Dividen Interim :		
Saham Keutamaan	*2,000*	
Saham Biasa	*15,000*	
	923,000	***923,000***

TERBUKA

Maklumat tambahan

1. *Susutnilai adalah seperti berikut:*
   a. *Kenderaan, 10% pada kos .*
   b. *Loji dan mesin, 5% atas kaedah baki berkurangan.*
2. *Utiliti terdahulu ialah RM1,500*
3. *Gaji berjumlah RM800 adalah terakru bagi bulan Disember.*
4. *Faedah debentur adalah tertunggak.*
5. *Lembaga Pengarah mencadangkan:*
   a. *Dividen 3% dibayar ke atas saham biasa and bayaran penuh dividen ke atas saham keutamaan.*
   b. *Pindahan RM25,000 ke Rezab Am.*
   c. *Anggaran cukai korporat ialah 24%.*

Sediakan penyata kewangan bagi Kaseh Bhd;

i. *Penyata Pendapatan Komprehensif dan Lain-lain Pendapatan bagi tahun berakhir 31 Disember 2025.*

[5 markah]

ii. *Penyata Perubahan Ekuiti bagi tahun berakhir 31 Disember 2025 (lajuran Untung Tertahan sahaja)*

[5 markah]

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

[10 markah]

TERBUKA

QUESTION 4

CLO1 (a) According to MFRS 107 (Para 6), explain the following terms:

i. Cash [1 mark]

ii. Operating activities [2 marks]

iii. Investing activities [2 marks]

CLO1 (b) Below is the comparative Statement of Financial Position of Mama Bhd. as at 31 December 2024 and 31 December 2025 and the Statement of Comprehensive Income for the year ended 31 December 2025.

Mama Bhd.

Statement of Financial Position as at 31 December 2025 and 2024

	2025 (RM)	**2024 (RM)**
Assets		
Machine	690,000	606,000
– Accumulated depreciation	(222,000)	(201,000)
Cash and cash equivalent	60,000	69,000
Prepaid utilities	12,000	3,000
Account Receivable	168,000	180,000
Closing Inventory	129,000	102,000
	837,000	**759,000**
Issued Capital		
Ordinary shares of RM1	255,000	192,000
Retained earnings	282,000	219,000
Liabilities		
Long Term Loan	108,000	192,000
Account payable	162,000	120,000
Accrued salary	6,000	-
Tax payable	24,000	36,000
	837,000	**759,000**

TERBUKA

Mama Bhd.

Statement of Comprehensive Income for the year ended 31 December 2025

Details	RM	RM
Sales		1,083,000
Cost of Goods Sold		600,000
Gross profit		483,000
Expenses:		
Sales and Distribution	189,000	
Salaries	144,000	
Utilities	15,000	
Depreciation – machine	30,000	(378,000)
Profit on disposal – machine		6,000
Net profit before tax		111,000
Tax		(48,000)
Net profit after tax		63,000

Additional information:

i. During the year, the company made an issue of ordinary shares.

ii. A machine costing RM67,500 was sold for RM64,500. Thedepreciation for the machine was RM9,000.

iii. The company also bought new machine for year 2025.

CLO1 (c) Illustrate the Statement of Cash Flow for the year ended 31 December 2025 for Mama Bhd (indirect method).

[20 marks]

TERBUKA

SOALAN 4

CLO1 (a) *Berdasarkan MFRS 107 (Para 6), jelaskan secara spesifik perkara berikut:*

i. *Tunai* *[1 markah]*

ii. *Aktiviti operasi* *[2 markah]*

iii. *Aktiviti pelaburan* *[2 markah]*

CLO1 (b) *Berikut adalah Penyata Kedudukan Kewangan perbandingan bagi Mama Bhd pada 31 Disember 2024 dan 31 Disember 2025, dan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2025.*

Mama Bhd.
Penyata Kedudukan Kewangan pada 31 Disember 2024 dan 2025

	2025 (RM)	***2024 (RM)***
Aset		
Mesin	*690,000*	*606,000*
– Susutnilai Terkumpul	*(222,000)*	*(201,000)*
Tunai dan Kesetaraan Tunai	*60,000*	*69,000*
Utiliti Prabayar	*12,000*	*3,000*
Akaub Belum Terima	*168,000*	*180,000*
Inventori Akhir	*129,000*	*102,000*
	837,000	***759,000***
Saham Diterbitkan		
Saham Biasa, RM1	*255,000*	*192,000*
Pendapatan Tertahan	*282,000*	*219,000*
Liabiliti		
Pinjaman Jangka Panjang	*108,000*	*192,000*
Akaun Belum Bayar	*162,000*	*120,000*
Gaji Terakru	*6,000*	-
Cukai Belum Bayar	*24,000*	*36,000*
	837,000	***759,000***

TERBUKA

Mama Bhd.

Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2025

Butiran	*RM*	*RM*
Jualan		*1,083,000*
Kos Barang Dijual		*600,000*
Untung Kasar		*483,000*
Belanja:		
Jualan dan agihan	*189,000*	
Gaji	*144,000*	
Utiliti	*15,000*	
Susutnilai – Mesin	*30,000*	*(378,000)*
Untung pelupusan – Mesin		*6,000*
Untung Bersih Sebelum Cukai		*111,000*
Cukai		*(48,000)*
Untung Bersih Selepas Cukai		*63,000*

Maklumat tambahan:

i. *Pada tahun semasa, syarikat telah mengisukan saham biasa.*

ii. *Mesin dengan kos RM67,500 dijual pada RM64,500. Susutnilai mesin tersebut adalah RM9,000.*

iii. *Syarikat juga membeli mesin baharu pada tahun 2025.*

CLO1 (c) *Ilustrasikan Penyata Aliran Tunai bagi tahun berakhir 31 Disember 2025 bagi Mama Bhd (kaedah tidak langsung).*

[20 markah]

TERBUKA

SOALAN TAMAT