



**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:

- On 1 January 2025, the book value of the Equipment was RM17,425 (cost RM20,150).
- Depreciation of Equipment is charged at 10% on cost.
- New Equipment costing RM1,000 was bought on 1 July 2025.
- 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

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

Maklumat Tambahan:

- Pada 1 Januari 2025, nilai buku Peralatan ialah RM17,425 (kos RM20,150).*
- Susut nilai Peralatan dicaj pada kadar 10% atas kos.*
- Peralatan baharu berharga RM1,000 telah dibeli pada 1 Julai 2025.*
- Derma diandaikan sebagai hasil terimaan.*
- Aset semasa dan liabiliti semasa adalah seperti berikut:*

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

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

- Akaun Yuran Keahlian.*

[3 markah]

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

[8 markah]

- 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
<u>Non Current Assets</u>			
Premises		150,000	
Machine	50,000		
(-) Depreciation	(25,000)		
NBV		25,000	175,000
<u>Current Assets</u>			
Inventory		7,500	
Debtors		6,500	
Cash		5,000	
Bank		23,000	42,000
			217,000
<u>Equity</u>			
Capital : Angelie		50,000	
: Flora		30,000	
Current Account : Angelie		25,500	
: Flora		15,500	121,000
<u>Non Current Liability</u>			
Long term loan			80,000
<u>Current Liability</u>			
Creditor			16,000
			217,000

TERBUKA

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.

TERBUKA

<i>Penyata Kedudukan Kewangan pada 31 Disember 2025</i>			
	<i>RM</i>	<i>RM</i>	<i>RM</i>
<u>Aset Bukan Semasa</u>			
Premis		150,000	
Mesin	50,000		
(-) Susut Nilai	(25,000)		
Nilai buku bersih		25,000	175,000
<u>Aset Semasa</u>			
Inventori		7,500	
Penghutang		6,500	
Tunai		5,000	
Bank		23,000	42,000
			217,000
<u>Ekuiti</u>			
Modal : Angelie		50,000	
: Flora		30,000	
Akaun semasa : Angelie		25,500	
: Flora		15,500	121,000
<u>Liabiliti Bukan Semasa</u>			
Pinjaman Jangka Panjang			80,000
<u>Liabiliti Semasa</u>			
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:

- Untung dan rugi akan dikongsi antara Angelie, Flora dan Vanessa dengan nisbah 3:2:1.
- Vanessa perlu memasukkan tunai sebanyak RM20,000 ke dalam bank sebagai modal dalam perkongsian.
- Premis dinilai semula kepada RM200,000.
- Nilai Mesin berkurang sebanyak RM5,000.

TERBUKA

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]

TERBUKA

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	Details	RM	Date	Details	Cheque No	RM
Oct			Oct			
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.

<i>Buku Tunai</i>						
<i>Tarikh</i>	<i>Butiran</i>	<i>RM</i>	<i>Tarikh</i>	<i>Butiran</i>	<i>No Cek</i>	<i>RM</i>
Okt			Okt			
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

<i>Penyata Afrin Bank Berhad pada 31 Oktober 2025</i>					
<i>Tarikh</i>	<i>Butiran</i>	<i>No cek</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>	<i>Baki</i>
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.

TERBUKA

[15 markah]

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 Berkumpul.*

[5 markah]

iii. *Akaun Pelupusan.*

[4 markah]

TERBUKA

SOALAN TAMAT