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

DPB10033: BUSINESS ACCOUNTING

TARIKH : 09 MEI 2026
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas soalan ini mengandungi **LAPAN (8)** halaman bercetak.
EMPAT (4) soalan struktur.

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)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

SOALAN 1

CLO1 (a) State **FIVE (5)** accounting processes according to their correct order.

*Nyatakan **LIMA (5)** proses perakaunan mengikut susunan yang betul.*

[5 marks]

[5 markah]

CLO1 (b) (i) List **FIVE (5)** elements of a financial statement.

*Senaraikan **LIMA (5)** elemen penyata kewangan.*

[5 marks]

[5 markah]

CLO1 (ii) Fill in the correct accounting classification for each of the accounts in Table 1:

Isikan klasifikasi perakaunan yang betul untuk setiap akaun di Jadual 1:

Account ***Akaun***	**Accounting Classification** ***Klasifikasi Perakaunan***
Example: Cash in Hand *Contoh: Tunai di Tangan*	*Current Asset* *Aset Semasa*
1. Investment *Pelaburan*	
2. Account Payable *Akaun Belum Bayar*	
3. Debentures *Debentur*	
4. Salaries *Gaji*	
5. Commission received *Komisen diterima*	

Table 1 / *Jadual 1*

[5 marks]

[5 markah]

TERBUKA

CLO1 (c) Discuss **FIVE (5)** types of journals and their functions.

*Bincangkan **LIMA (5)** jenis jurnal dan fungsinya.*

[10 marks]

[10 markah]

QUESTION 2

SOALAN 2

CLO1 (a) Identify the types of account and tick (√) the normal balance for the account in Table 2:

Kenal pasti jenis akaun dan tandakan (√) baki biasa untuk akaun di Jadual 2:

Account ***Akaun***	**Types of Account** ***Jenis Akaun***	**Debit** ***Debit***	**Credit** ***Kredit***
Example: Utilities *Contoh: Utiliti*	*Expenses* *Belanja*	√	
1. Capital *Modal*			
2. Commission Received *Komisen diterima*			
3. Motor Vehicles *Kenderaan Bermotor*			
4. Loan *Pinjaman*			
5. Discount Allowed *Diskaun Diberikan*			

Table 2 / *Jadual 2*

[10 marks]

[*10 markah*]

CLO1 (b) (i) List any **FIVE (5)** errors that do not affect the agreement of trial balance.

*Senaraikan **LIMA (5)** kesilapan yang tidak menjejaskan keseimbangan imbangan duga.*

[5 marks]

[*5 markah*]

CLO1 (ii) Table 3 are account balances from the book of Mamo Mimina Enterprise for July 2025.

Jadual 3 ialah baki akaun daripada buku Mamo Mimina Enterprise untuk Julai 2025.

Account ***Akaun***	**Amount (RM)** ***Nilai (RM)***
Sales *Jualan*	125,000
Purchase *Belian*	85,000
Motor Vehicles at cost *Kenderaan Bermotor pada kos*	65,000
Carriage Inwards *Angkutan Masuk*	500
Carriage Outwards *Angkutan Keluar*	900
Bank Overdraft *Overdraf Bank*	38,700
Cash in Hand *Tunai di Tangan*	8,600
Account Receivable *Akaun Belum Terima*	15,500
Account Payable *Akaun Belum Bayar*	12,300
Rental *Sewa*	500

Table 3 / *Jadual 3*

You are required to outline the Trial Balance as at 31st July 2025 for Mamo Mimina Enterprise.

Anda dikehendaki merangka Imbangan Duga pada 31 Julai 2025 untuk Mamo Mimina Enterprise.

[10 marks]

[*10 markah*]

TERBUKA

QUESTION 3
SOALAN 3

CLO1 (a) (i) Define depreciation of plant, property and equipment

Takrifkan susut nilai loji, hartanah dan peralatan

[2 marks]

[2 *markah*]

(ii) List **THREE (3)** reasons for charging depreciation.

Senaraikan ***TIGA (3)*** *sebab untuk mengenakan susut nilai.*

[3 marks]

[*3 markah*]

CLO1 (b) (i) Identify the double entry (debit and credit) for the following adjusutment:

Kenalpasti catatan bergu (debit dan kredit) untuk yang pelarasan berikut:

Account ***Akaun***	**Debit** ***Debit***	**Credit** ***Kredit***
Example: Accrued Commission Received *Contoh: Komisen Diterima Terakru*	Accrued Commission *Received* *Komisen Diterima Terakru*	Commission Received *Komisen Diterima*
1. Depreciation of Furniture *Susut Nilai Perabot*		
2. Prepaid Insurance *Insurans Terdahulu*		
3. Accrued Utilities Bill *Bil Utiliti Terakru*		
4. Prepaid Rental Received *Sewa Diterima Terdahulu*		
5. Allowance for doubtful debts *Peruntukan Hutang Ragu*		

[5 marks]

[*5 markah*]

TERBUKA

CLO1 (ii) The following Trial Balance was extracted from the book of Simba Enterprise for the accounting period of twelve months.

Imbangan Duga berikut dipetik daripada buku Simba Enterprise untuk tempoh perakaunan dua belas bulan.

Trial Balance (extract) as at 31 December 2024

Imbangan Duga (petikan) pada 31 Disember 2024

	Debit ***Debit*** **RM**	**Credit** ***Kredit*** **RM**
Account Receivables *Akaun Belum Terima*	4,000	
Bad Debts *Hutang Lapuk*	100	
Allowance for Doubtful Debts *Peruntukan Hutang Ragu*		120

Additional Information:

Maklumat Tambahan:

1. One of the debtors is unable to pay RM200.
   Salah seorang penghutang tidak mampu membayar hutang berjumlah RM200.
2. Bad debt recovery of RM650 was received by cash.
   Pemulihan hutang lapuk sebanyak RM650 telah diterima secara tunai.
3. The provision for doubtful debts is to be adjusted to 2% of outstanding debtors.
   Peruntukan hutang ragu akan diselaraskan kepada 2% daripada penghutang tertunggak.

Discuss the adjustment entries in the **Journal Entries** and **Extract Statement of Comprehensive Income** and **Statement of Financial Position**.

*Bincangkan catatan pelarasan dalam **Catatan Jurnal** dan **Petikan Penyata Pendapatan Komprehensif** dan **Penyata Kedudukan Kewangan***

TERBUKA

[15 marks]

[15 markah]

QUESTION 4
SOALAN 4

The following is the Trial Balance of Ting Ting Enterprise as at 31 July 2025.
Berikut ialah Imbangan Duga Perusahaan Ting Ting pada 31 Julai 2025.

Item ***Item***	**Debit** ***Debit*** **RM**	**Credit** ***Kredit*** **RM**
Purchases *Belian*	67,500	
Sales *Jualan*		98,769
Fixed Deposit *Simpanan Tetap*	30,000	
Returns *Pulangan*	230	450
Inventories on 1 August 2024 *Inventori pada 1 Ogos 2024*	7,509	
Wages on Purchases *Upah atas belian*	329	
Interest received *Faedah diterima*		829
Advertising *Pengiklanan*	874	
Rental received *Sewa diterima*		300
Salaries *Gaji*	2,000	
Insurance *Insurans*	1,200	
General expenses *Belanja Am*	4,181	
Vehicles *Kenderaan*	30,000	
Commission received *Komisen diterima*		594
Loan from Bank *Pinjaman Bank*		20,000
Account Receivables *Akaun Belum Terima*	3,456	
Account Payables *Akaun Belum Bayar*		4,325

Bank *Bank*		734
Drawings *Ambilan*	234	
Capital as at 1 August 2024 *Modal pada 1 Ogos 2024*		21,857
Carriage outwards *Angkutan keluar*	345	
	147,858	147,858

Additional Information:

Maklumat Tambahan:

1. Inventory as at 31 July 2025 amounting RM14,587.
   Inventori pada 31 Julai 2025 bernilai RM14,587.
2. Accrued Commission Received RM34.
   Komisen belum terima RM34.
3. Unearned Rental Received RM30.
   Sewa belum terperoleh RM30.
4. Accrued Salaries RM200.
   Gaji belum bayar RM200.
5. Prepaid Insurance RM200.
   Insurans Prabayar RM200.

You are required to outline:

Anda dikehendaki merangka:

CLO1 (a) Statement of Comprehensive Income for the year ended 31 July 2025.
Penyata Pendapatan Komprehensive bagi tahun berakhir 31 Julai 2025.

[10 marks]
[*10 markah*]

CLO1 (b) Statement of Financial Position as at 31 July 2025.
Penyata Kedudukan Kewangan pada 31 Julai 2025.

TERBUKA

[15 marks]
[*15 markah*]

SOALAN TAMAT