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

DPK30143 : FUNDAMENTALS OF ACCOUNTING

TARIKH : 05 MEI 2026
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **ENAM BELAS (16)** 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)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 (a) Identify **FIVE (5)** basics of accounting concept.

[5 marks]

CLO1 (b) Categorize the following account into the accurate accounting classification:

Account Name	Classification
Example: Land	***Asset***
1. Furniture	
2. Account receivables	
3. Drawing	
4. Loan from Sun Bank	
5. Rent	
6. Commission received	
7. Creditor	
8. Premises	
9. Capital	
10. Water and electricity bills	

[10 marks]

TERBUKA

CLO1 (c) Following are the business transactions of Intifada Enterprise:

Date	Transaction
January 1	Starting a business with cash at bank amounting RM20,000.
3	Purchase of office equipment from Nada Murni Furniture for RM5,000 on credit.
10	Bought goods RM3,000 on credit from Hijjaz Bhd.
15	Sold goods on credit to Syarikat Raihan of RM11,000.
25	Returned damaged goods of RM200 to Hijaz Berhad

Prepare relevant journals for the above transactions.

[10 marks]

TERBUKA

SOALAN 1

CLO1 *(a)* *Kenalpasti* ***LIMA (5)*** *asas konsep perakaunan.*

[*5 markah*]

CLO1 *(b)* *Kategorikan akaun-akaun di bawah ke dalam klasifikasi akaun yang betul:*

Nama akaun	***Klasifikasi***
Contoh: Tanah	***Aset***
1. Perabot	
2. Akaun Belum Terima	
3. Ambilan	
4. Pinjaman daripada Sun Bank	
5. Sewa	
6. Komisen diterima	
7. Pemiutang	
8. Bangunan	
9. Modal	
10. Bil air dan elektrik	

[*10 markah*]

CLO1 *(c)* *Berikut merupakan transaksi-transaksi perniagaan bagi Syarikat Intifada:*

Tarikh	***Transaksi***
Januari 1	*Memulakan perniagaan dengan tunai di bank berjumlah RM20,000.*
3	*Membeli peralatan pejabat daripada Nadi Murni Furniture sebanyak RM5,000 secara kredit*
10	*Membeli barang-barang RM3,000 secara kredit daripada Hijjaz Bhd.*
15	*Menjual barang-barang secara kredit daripada Syarikat Raihan RM11,000.*
25	*Mengembalikan barang yang rosak RM200 kepada Hijaz Berhad*

Sediakan jurnal-jurnal yang berkaitan bagi transaksi-transaksi di atas.

[*10 markah*]

TERBUKA

QUESTION 2

CLO1 (a) Fill in the following transaction into the correct column of debit and credit:

No	Transaction	Debit	Credit
	Example: ***Paid rent by cash of RM1,000***	***Rent***	***Cash***
1.	Cash sales of RM2,000.		
2.	Received loan of RM10,000 from Alarme Bank.		
3.	Paid salary RM3,000 by cash.		
4.	Took goods of RM50 for personal use.		
5	Bought a computer for cash of RM1,800.		

[5 marks]

CLO1 (b) The following transactions occurred during the month of April 2025 for Saujana Enterprise:

Date	Transactions
April 2025 1	Mr Hafiz contributed to the business with RM50,000 cash at bank and RM10,000 cash in hand.
5	Purchased goods of RM3,600 on credit from Unic Enterprise.
10	Returned damaged goods to Unic Enterpise worth RM150.
22	Credit sales of RM2,500 to Solehah Trading.
30	Paid salary by cash of RM2,000.

Prepare the above transactions into the appropriate **ledger and balance off.**

[10 marks]

TERBUKA

CLO1 (c) Below are the account balances for Rabbani Enterprise for the year ended 31 December 2025. You are required to prepare the complete Trial Balance as at 31 December 2025.

Account	Amount (RM)
Cash in hand	5,000
Cash at bank	30,000
Sales	17,000
Machinery	43,000
Motor vehicles	9, 100
Furniture	15,000
Mortgage loan	100,000
Insurance	8,300
Advertising	4,700
Drawing	800
Salaries	8,500
Purchases	10, 000
Sales return	1,300
Creditors	3,000
Debtors	8,000
Capital	26,000
Stock	3,300
Purchase return	1,000

TERBUKA

[10 marks]

SOALAN 2

CLO1 *(a)* *Isikan transaksi berikut ke ruangan catatan debit dan kredit yang betul:*

No	***Transaksi***	***Debit***	***Credit***
	Contoh: ***Bayar sewa dengan tunai RM1,000***	***Sewa***	***Tunai***
1.	*Jualan tunai RM2,000.*		
2.	*Teima pinjaman RM10,000 daripada Alarme Bank.*		
3.	*Bayar gaji RM3,000 tunai.*		
4.	*Ambil barang RM50 untuk kegunaan peribadi.*		
5	*Beli komputer dengan tunai RM1,800.*		

[*5 markah*]

CLO1 (b) *Berikut merupakan transaksi-transaksi yang berlaku sepanjang bulan April 2025 bagi Saujana Enterpise:*

Tarikh	***Transaksi***
April 2025 1	*En. Hafiz menyumbang kepada perniagaan RM50,000 tunai di bank dan RM10,000 tunai di tangan.*
5	*Membeli barangan RM3,600 secara kredit daripada Unic Enterprise.*
10	*Mengembalikan barang yang rosak kepada Unic Enterpise bernilai RM150.*
22	*Jualan secara kredit RM2,500 kepada Solehah Trading.*
30	*Bayar gaji dengan tunai RM2,000.*

Sediakan transaksi-transaksi di atas ke dalam ***lejar*** *yang sesuai dan* ***tutup akaun lejar*** *berkenan.*

TERBUKA

[*10 markah*]

CLO1 (c) *Di bawah adalah baki akaun bagi Rabbani Enterprise untuk tahun berakhir 31 December 2025. Anda dikehendaki untuk menyediakan Imbangan Duga yang lengkap pada 31 December 2025.*

Akaun	***Jumlah RM)***
Tunai di tangan	*5,000*
Tunai di bank	*30,000*
Jualan	*17,000*
Mesin	*43,000*
Kenderaan	*9,100*
Perabot	*15,000*
Pinjaman bercagar	*100,000*
Insuran	*8,300*
Pengiklanan	*4,700*
Ambilan	*800*
Gaji	*8,500*
Belian	*10,000*
Pulangan jualan	*1,300*
Pemiutang	*3,000*
Penghutang	*8,000*
Modal	*26,000*
Stok	*3,300*
Pulangan belian	*1,000*

TERBUKA

[*10 markah*]

QUESTION 3

CLO3 (a) The following is extracted from the Trial Balance of Wira Trading.

Trial Balance as at 31 December 2025		
	DR (RM)	**CR (RM)**
Shop rental	10,000	

Shop rental rate is RM1,000 per month. Report the amount of rental that should be paid for the year and the accrued rental amounts.

[5 marks]

CLO3 (b) Rainbow Kitchen purchased machinery amounting RM60,000 on 1st January 2026. The depreciation rate for the machine is 20% per annum using reducing balance method. You are required to fill in the following table by showing the detail workings.

Year	Depreciation expense	Accumulated depreciation	Net book value
Dec 2026	20 % x RM60,000 = RM12,000	?	RM60,000 - RM12,000 = RM48,000
Dec 2027	?	?	?

TERBUKA

[10 marks]

CLO3 (c) The following information was obtained from the Extracted Trial Balance of Maju Bakery Berhad

Maju Bakery Berhad Extracted Trial Balance as at 31 December 2025		
	DR (RM)	**CR (RM)**
Account Receivable	90,000	
Bad debt	3,000	

Additional information:

1. Bad debts RM1,500 to be written off

2. Provision for doubtful debts is to be created of 5% on Account Receivable

Show the effect of bad debt and provision for doubtful debt by reporting it into:

i) Extracted Statement of Comprehensive Income

ii) Extracted Statement of Financial Position

TERBUKA

[10 marks]

SOALAN 3

CLO3 (a) *Berikut adalah petikan dari Imbangan Duga bagi Wira Trading.*

Imbangan Duga pada 31 Disember 2025.		
	DR (RM)	**CR (RM)**
Sewa kedai	10,000	

Kadar sewa kedai adalah RM1,000 sebulan. Laporkan nilai sewa yang sepatutnya dibayar dan nilai sewa yang tertunggak.

[*5 markah*]

CLO3 (b) *Rainbow Kitchen telah membeli mesin bernilai RM60,000 pada 1 Januari 2026. Kadar susut nilai mesin tersebut adalah 20% setiap tahun menggunakan kaedah baki berkurangan.. Anda dikehendaki untuk mengisi jadual berikut dengan menunjukkan jalan kerja yang terperinci.*

Tahun	*Belanja susutnilai*	*Susutnilai terkumpul*	*Nilai buku bersih*
Dis 2026	*20 % x RM60,000 = RM12,000*	*?*	*RM60,000 - RM12,000 = RM48,000*
Dis 2027	*?*	*?*	*?*

TERBUKA

[*10 markah*]

CLO3 (c) *Maklumat berikut telah diperolehi dari Imbangan Duga (Petikan) bagi Maju Bakery Berhad*

Maju Bakery Berhad *Imbangan Duga (Petikan) pada 31 Disember 2025.*		
	DR (RM)	***CR (RM)***
Akaun belum terima	*90,000*	
Hutang lapuk	*3,000*	

Maklumat tambahan:

1. *Hutang lapuk berjumlah RM1,500 perlu dihapus kira.*
2. *Peruntukan hutang ragu adalah perlu diwujudkan sebanyak 5% ke atas Akaun Belum Terima.*

Tunjukkan kesan hutang lapuk dan peruntukan hutang ragu dengan melaporkannya dalam:

i) *Penyata Pendapatan Komprehensif (petikan)*

ii) *Penyata Kedudukan Kewangan (petikan)*

TERBUKA

[*10 markah*]

QUESTION 4

Wedang Yok is a business that sell food and beverages at Sekinchan. The following information was obtained from Trial Balance as at 31 March 2026.

Account	Debit (RM)	Credit (RM)
Capital		80,000
Sales		315,000
Purchase	222,000	
Returns Inwards	5,000	
Returns Outwards		3,000
Inventory 1 April 2025	45,000	
Salary	13,050	
Electricity and water	940	
Shop rental	1,200	
Motor vehicles	97,000	
Debtors	17,200	
Creditors		9,600
Bad debts	200	
Cash at bank	15,060	
Drawings	6,000	
Discounts allowed	200	
Commission received		550
5 years loan - MARA		25,000
Investment	20,000	
Accumulated depreciation – Motor Vehicles		9,700
Total	**442,850**	**442,850**

TERBUKA

Additional information:

i. Inventory at 31 March 2026 is RM38,000
ii. Accrued water and electricity RM205
iii. Shop rental was paid in advance amounting RM200
iv. Bad debt to be write off is RM100
v. Depreciation expense (motor vehicle) for the year is RM9,700

CLO3 (a) Discuss the purpose of analysing the following ratios

i. Liquidity ratio
ii. Profitability ratio

[5 marks]

CLO3 (b) You are required to report the net profit (loss) value by preparing Statement of Comprehensive Income for the year ended 31 March 2026.

[10 marks]

CLO3 (c) Prepare Statement of Financial Position as at 31 March 2026.

[10 marks]

TERBUKA

SOALAN 4

Wedang Yok adalah sebuah perniagaan yang menjual makanan dan minuman di Sekinchan. Maklumat berikut diambil dari Imbangan Duga pada 31 Mac 2026.

Akaun	***Debit (RM)***	***Kredit (RM)***
Modal		*80,000*
Jualan		*315,000*
Belian	*222,000*	
Pulangan masuk	*5,000*	
Pulangan keluar		*3,000*
Inventori 1 April 2025	*45,000*	
Gaji	*13,050*	
Elektrik dan air	*940*	
Sewa kedai	*1,200*	
Kenderaan bermotor	*97,000*	
Penghutang	*17,200*	
Pemiutang		*9,600*
Hutang lapuk	*200*	
Tunai di bank	*15,060*	
Ambilan	*6,000*	
Diskaun dibenarkan	*200*	
Komisyen diterima		*550*
Pinjaman 5 tahun - MARA		*25,000*
Pelaburan	*20,000*	
Susutnilai terkumpul – Kenderaan bermotor		*9,700*
Jumlah	***442,850***	***442,850***

TERBUKA

Maklumat tambahan:

i. *Inventori pada 31 Mac 2026 adalah RM38,000*
ii. *Air dan elektrik terakru RM205*
iii. *Sewa kedai dibayar lebih awal berjumlah RM200*
iv. *Hutang lapuk yang dihapuskira adalah RM100*
v. *Belanja susutnilai (kenderaan bermotor) bagi tahun tersebut adalah RM9,700*

CLO3 (a) *Merujuk kepada maklumat tambahan, laporkan nilai bagi nisbah-nisbah berikut:*

i. *Tempoh kutipan purata*
ii. *Nisbah semasa*

[5 *markah*]

CLO3 (b) *Anda dikehendaki untuk melaporkan nilai untung (rugi) bersih dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2026.*

[*10 markah*]

CLO3 (c) *Sediakan Penyata Kedudukan Kewangan pada 31 Mac 2026.*

[*10 markah*]

SOALAN TAMAT