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 I : 2026/2027

DPB10033: BUSINESS ACCOUNTING

TARIKH : 23 OKTOBER 2026
MASA : 3.00 PETANG – 5.00 PETANG (2 JAM)

Kertas soalan ini mengandungi **TIGA BELAS (13)** 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. Jawab **SEMUA** soalan.*

QUESTION 1

SOALAN 1

CLO1 (a) Give **FIVE (5)** basic accounting concepts. [5 marks]

*Berikan **LIMA (5)** konsep asas perakaunan.* *[5 marks]*

CLO1 (b) (i) State the correct accounting classification for the following accounts in Table1b(i):

Nyatakan klasifikasi perakaunan yang betul bagi setiap akaun di Jadual 1b(i):

Account ***Akaun***	**Accounting Classification** ***Klasifikasi Perakaunan***
Example: Machinery *Contoh: Mesin*	Non-Current Assets *Aset Bukan semasa*
1. Purchases *Belian*	
2. Bank loan *Pinjaman bank*	
3. Advertisement *Pengiklanan*	
4. Commission received *Komisyen diterima*	
5. Capital *Modal*	

Table 1b(i) / *Jadual 1b(i)*

[5 marks]

[5 marks]

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Cash sales *Jualan tunai*	3.	4.
Credit sales *Jualan kredit*	Invoice issued *Invois dikeluarkan*	5.
Payment by cheque *Bayaran menggunakan cek*	6.	Cash book (Cr) *Buku Tunai (Cr)*
Return outwards *Pulangan keluar*	Credit note received *Nota kredit diterima*	7.
Return inwards *Pulangan masuk*	8.	9.
Drawings of goods *Ambilan barang niaga*	Memo issued *Memo dikeluarkan*	10.

Table 1(c)/ *Jadual 1(c)*

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[10 marks]

[10 marks]

CLO1

(ii) Below is the accounts balance of Girang Enterprise as at 31st December 2025.

Berikut ialah baki akaun Girang Enterprise pada 31 Disember 2025.

Accounts ***Akaun***	**Amount (RM)** ***Jumlah (RM)***
Capital *Modal*	110,000
Stock as at 1 January 2025 *Stok pada 1 Januari 2025*	16,000
Purchases *Belian*	45,000
Sales *Jualan*	65,200
Return inwards *Pulangan masuk*	2,500
Motor vehicle *Kenderaan bermotor*	80,000
Fixtures & fittings *Lekapan & kelengkapan*	45,500
Premises *Premis*	180,000
Machinery *Mesin*	50,000
Carriage outwards *Angkutan keluar*	1,550
Carriage inwards *Angkutan masuk*	1,200
Telephone and postage *Telefon dan Pos*	3,000
Salaries *Gaji*	6,500
Loan from bank *Pinjaman bank*	100,000

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QUESTION 3

SOALAN 3

CLO1 (a) Recognize the presentation of the following accruals and prepayments in financial statements:

Kenal pasti cara pembentangan akruan dan prabayar berikut dalam penyata kewangan:

Account ***Akaun***	**Statement of Comprehensive Income** ***Penyata Pendapatan Komprehensif***	**Statement of Financial Position** ***Penyata Kedudukan Kewangan***
Example: Prepaid Rental *Contoh: Sewa terdahulu*	Expenses *Belanja*	Current Asset *Aset Semasa*
1. Accrued commission received *Komisen diterima terakru*		
2. Prepaid salaries *Gaji terdahulu*		
3. Prepaid interest on investment *Faedah atas pelaburan terdahulu*		
4. Accrued interest on loan *Faedah atas pinjaman terakru*		
5. Prepaid dividend received *Dividen diterima terdahulu*		

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[5 marks]

[5 marks]

Office equipment *Alatan pejabat*			
Year *Tahun*	Depreciation expense *Belanja susutnilai*	Accumulated depreciation *Susutnilai terkumpul*	Net book value *Nilai buku bersih*
Dec 2026	10 % x RM40,000 = RM4,000	?	?
Motor vehicle *Kenderaan bermotor*			
Year *Tahun*	Depreciation expense *Belanja susutnilai*	Accumulated depreciation *Susutnilai terkumpul*	Net book value *Nilai buku bersih*
Dec 2026	20 % x RM80,000 = ?	?	RM80,000 – RM16,000 = RM64,000
Dec 2027	?	?	?

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[15 marks]

[15 marks]

Vehicle maintenance expenses *Belanja penyelenggaraan kenderaan*	18,000	
Sundry expenses *Belanja pelbagai*	4,500	
Carriage inwards *Angkutan masuk*	1,500	
Carriage outwards *Angkutan keluar*	4,500	
Salaries *Gaji*	39,000	
Long term loan *Pinjaman jangka panjang*		70,500
Bank *Bank*	26,000	
Cash *Tunai*	1,300	
Bad debts *Hutang lapuk*	4,500	
	569,750	**569,750**

Additional information:

Maklumat tambahan:

1. Closing Inventory was valued at RM 45,000.
   Inventori akhir bernilai pada RM 45,000.
2. An accrued sundry expense is RM 3,000.
   Belanja pelbagai belum bayar RM 3,000.
3. Prepaid insurance worth RM 2,250.
   Insurans prabayar berjumlah RM 2,250.
4. Depreciation for motor vehicles were set up at 20% at cost.
   Susutnilai untuk kenderaan bermotor dikira pada 20% atas kos.
5. Bad debt amounting to RM 2,400 is to be written off.
   Hutang lapuk berjumlah RM 2,400 dihapuskan.

TERBUKA