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 : 2025/2026

DPA10263 : FINANCIAL ACCOUNTING 1

TARIKH : 30 NOVEMBER 2025
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

INSTRUCTION:
This section consists of **FOUR (4)** questions. Answer **ALL** questions.

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

QUESTION 1

CLO1 (a) State **TWO (2)** differences between accounting and bookkeeping.

[5 marks]

CLO1 (b) According to the Conceptual Framework for Financial Reporting (MFRS), financial information must possess qualitative characteristics to be useful for decision-making.

Explain the following accounting concepts:

i. Relevance concept

[2.5 marks]

ii. Historical cost concept

[2.5 marks]

(c) Ms Maliqa Umairah started her new business, Maliqa Umi Grocery Shop on 1 July 2025. During the first month of operations, the following transactions occurred:

Date (2025)	Transactions
July 1	The owner contributed cash of RM22,000 into the bank.
8	Cash sale RM1,020.
17	Received commission by cash RM780.
22	Paid insurance by cash RM500.
25	Purchase goods by cash RM200.
28	Paid salary by cheque RM3,000.

CLO1 You are required to show the effects of the above transactions on the expanded accounting equation using the following format:

Date	Assets	+	Expenses	=	Liabilities	+	Owner's Equity	+	Revenues
Example : Paid rent by cash RM1,000									
	Cash -RM1,000		**Rent +RM1,000**						
Total									

[15 marks]

SOALAN 1

CLO1 (a) *Nyatakan **DUA (2)** perbezaan di antara perakaunan dan simpan kira-kira.*

[5 markah]

CLO1 *(b)* *Menurut Kerangka Konseptual Pelaporan Kewangan (MFRS), maklumat kewangan mestilah mempunyai ciri-ciri kualitatif supaya berguna dalam membuat keputusan.*

Terangkan konsep-konsep perakaunan berikut:

i. Konsep Relevan *[2.5 markah]*

ii. Konsep Kos Sejarah *[2.5 markah]*

CLO1 *(c)* *Puan Maliqa Umairah telah memulakan perniagaan baharunya, Maliqa Umi Grocery Shop pada 1 Julai 2025. Sepanjang bulan pertama operasi, transaksi-transaksi berikut telah berlaku:*

Tarikh (2025)	***Transaksi***
Jul 1	*Pemilik menyumbang wang tunai RM22,000 ke dalam akaun bank perniagaan.*
8	*Jualan tunai RM1,020.*
17	*Menerima komisen secara tunai sebanyak RM780.*
22	*Membayar insurans secara tunai RM500.*
25	*Membeli barang niaga secara tunai RM200.*
28	*Membayar gaji melalui cek sebanyak RM3,000.*

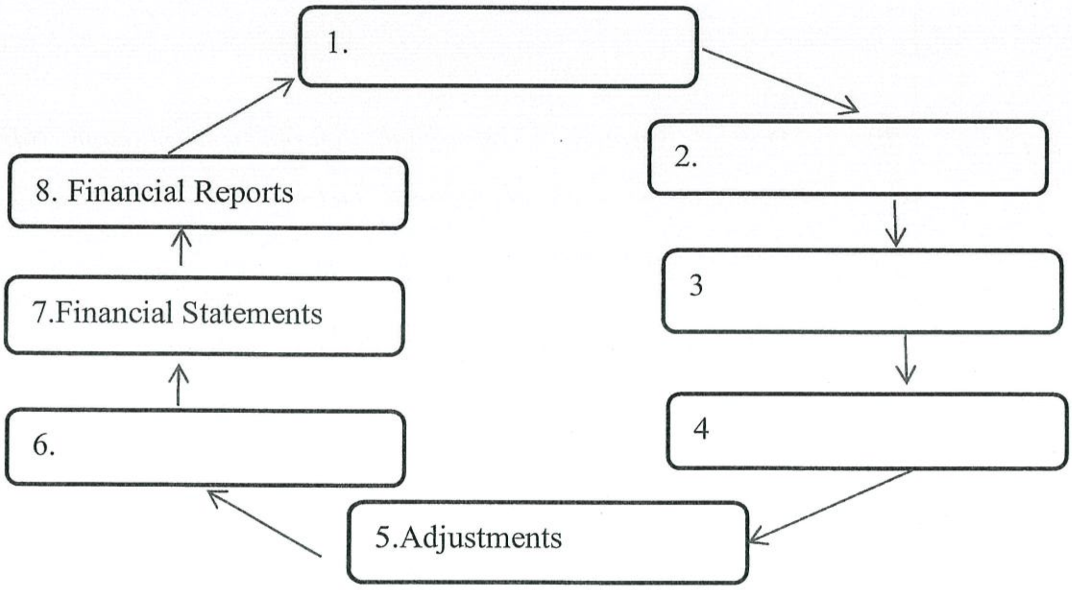
Anda dikehendaki menunjukkan kesan urus niaga ke atas persamaan perakaunan dengan menggunakan format berikut:

Tarikh	*Aset*	+	*Belanja*	=	*Liabiliti*	+	*Ekuiti Pemilik*	+	*Hasil*
Cth:	***Tunai -RM1000***		***Gaji +RM1000***						

[15 marks]

QUESTION 2

CLO1 (a) Fill in the steps of accounting cycle below:



[5 marks]

CLO1 (b) Fill in the table below.

Transactions	**Source document**	**Books of First Entry**
Credit purchase of goods	i.	ii.
Cash purchases	iii.	iv.
Return outwards	v.	vi.
Credit sales of goods	vii.	viii.
Withdrew goods from business for personal use	ix.	x.

[10 marks]

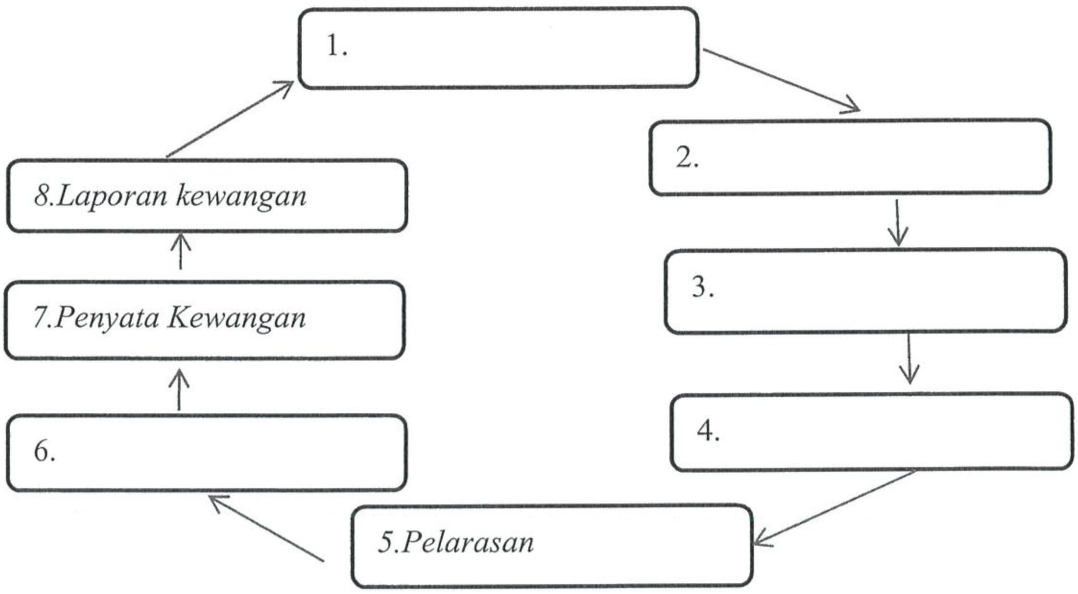
CLO1 (c) You are required to show the transactions of Berjaya Enterprise for the month of June 2024 into the journal entries.

Date	Transactions
June 2	Berjaya Enterprise started a business with RM20,000 at bank account.
June 5	Purchased goods RM2,500 from Lazat Enterprise by credit.
June 10	Sold goods for RM 2,300 on credit to Bee Enterprise.
June 15	Returned goods to Lazat Enterprise due to faulty RM250.
June 21	The owner withdrew cash RM500 from bank for his personal use.

[10 marks]

SOALAN 2

CLO1 *(a)* *Penuhkan tempat kosong bagi kitaran perakaunan di bawah.*



[5 markah]

CLO1 (b) *Isikan tempat kosong di dalam jadual di bawah.*

Urusniaga	***Dokumen sumber***	***Buku Catatan Pertama***
Belian barang niaga secara kredit	*i.*	*ii.*
Belian tunai	*iii.*	*iv.*
Pulangan keluar	*v.*	*vi.*
Jualan barang niaga secara kredit	*vii.*	*viii.*
Mengambil barang niaga untuk kegunaan sendiri	*ix.*	*x.*

[10 markah]

CLO1 (c) *Anda dikehendaki menunjukkan urusniaga Berjaya Enterprise sepanjang bulan Jun 2024 ke dalam catatan jurnal.*

Tarikh	***Urusniaga***
Jun 2	*Berjaya Enterprise memulakan perniagaan dengan tunai di bank sebanyak RM20,000.*
5	*Membeli barang niaga secara kredit berjumlah RM2,500 daripada Lazat Enterprise.*
10	*Menjual barang niaga RM 2,300 secara kredit kepada Bee Enterprise.*
15	*Memulangkan barang niaga kepada Lazat Enterprise kerana kesilapan barang sebanyak RM250.*
21	*Pemilik perniagaan mengeluarkan tunai sebanyak RM500 dari akaun bank untuk kegunaan peribadi.*

[10 markah]

QUESTION 3

Fauzana started her Chicken Dongdong Sdn Bhd on 1 August 2024. The following transactions occurred during August 2024.

Year 2024	**Transactions**
August 1	Started business by depositing RM20, 000 into a current bank account.
August 9	Bought goods on credit from Paneraju Sdn Bhd at a list price of RM3, 000 before being given a trade discount of 10%.
August 15	Credit sales to Nana RM1,000.
August 22	Drawings of cheque RM500 for the owner's personal use.
August 25	Nana returned goods due to wrong specification worth RM100.

You are required to:

CLO1 (a) Report the above transactions into appropriate journal.

[5 marks]

CLO1 (b) Prepare the ledger and balance off the accounts.

[10 marks]

CLO1 (c) Prepare a trial balance as at 31 August 2024.

[10 marks]

SOALAN 3

Fauzana telah memulakan perniagaannya, Chicken Dongdong Sdn Bhd pada 1 Ogos 2024. Transaksi berikut berlaku sepanjang bulan Ogos 2024.

Tahun 2024	***Transaksi***
Ogos 1	*Memulakan perniagaan dengan mendepositkan RM20,000 ke dalam akaun semasa di bank.*
9	*Membeli barang niaga secara kredit daripada Paneraju Sdn Bhd dengan senarai harga RM3,000 sebelum diberi diskaun niaga sebanyak 10%.*
15	*Jualan secara kredit kepada Nana sebanyak RM1,000.*
22	*Mengeluarkan cek sebanyak RM500 untuk kegunaan peribadi.*
25	*Nana memulangkan barang niaga kerana salah spesifikasi bernilai RM100.*

Anda dikehendaki untuk:

CLO1 *(a)* *Melaporkan transaksi di atas ke dalam jurnal yang sesuai.*

[5 markah]

CLO1 *(b)* *Menyediakan lejar dan mengimbangkan akaun-akaun.*

[10 markah]

CLO1 *(c)* *Menyediakan imbangan duga pada 31 Ogos 2024.*

[10 markah]

QUESTION 4

The following Trial Balance is extracted from the books of Joehan Bookshop.

Joehan Bookshop		
Trial Balance as at 31 December 2024		
	RM	**RM**
Accounts payable		45,900
Accounts receivables	87,100	
Bad debts	700	
Bank	14,000	
Capital		89,500
Cash	2,000	
Discount allowed	350	
Discount received		725
Drawings	700	
Fixed deposit	4,581	
Office equipment	30,000	
Carriage inwards	368	
Carriage outwards	400	
Import duties	500	
Insurance	560	
Insurance on purchases	425	
Interest allowed	450	
Interest received		689
Opening inventory	29,500	
Land	120,000	
Long term loan		80,000
Motor Vehicles	80,000	
Provision for depreciation:		
- Office equipment		8,000
- Motor Vehicles		12,000
Purchases	123,890	

Rental received		3,200
Repair and maintenance	890	
Return inwards	620	
Return outwards		3,000
Salaries	12,500	
Sales		269,500
Stationery	1,200	
Utility bills	1,780	
	512,514	**512,514**

The following information is available on 31 December 2024 and is to be taken into account.

i. Closing inventory was valued at RM8,800.
ii. Total utility bills for the year were RM1,880.
iii. Bad debts have been recovered by cash of RM420.
iv. Stationery used was only RM1,050 for this year.
v. Rental received accrued is RM400.
vi. The allowance for doubtful debts is 5% from the total account receivables.
vii. Depreciation at the rate of 10% per annum on cost to be charged on motor vehicles and office equipment.

You are required to:

CLO1 a) Prepare Statement of Profit and Loss for the year ended 31 December 2024. [10 marks]

CLO1 b) Prepare Statement of Financial Position as at 31 December 2024. [15 marks]

SOALAN 4

Berikut adalah Imbangan Duga yang dipetik daripada buku Joehan Bookshop.

Joehan Bookshop		
Imbangan Duga pada 31 Disember 2024		
	RM	**RM**
Akaun Belum Bayar		*45,900*
Akaun Belum Terima	*87,100*	
Hutang lapuk	*700*	
Bank	*14,000*	
Modal		*89,500*
Tunai	*2,000*	
Diskaun diberi	*350*	
Diskaun diterima		*725*
Ambilan	*700*	
Deposit tetap	*4,581*	
Peralatan pejabat	*30,000*	
Angkutan masuk	*368*	
Angkutan keluar	*400*	
Duti import	*500*	
Insuran	*560*	
Insuran atas belian	*425*	
Faedah diberi	*450*	
Faedah diterima		*689*
Inventori awal	*29,500*	
Tanah	*120,000*	
Pinjaman jangka panjang		*80,000*
Kenderaan	*80,000*	
Peruntukan susut nilai		
- *Peralatan pejabat*		*8,000*
- *Kenderaan*		*12,000*
Belian	*123,890*	
Sewa diterima		*3,200*

Penyelenggaraan dan pembaikan	*890*	
Pulangan masuk	*620*	
Pulangan keluar		*3,000*
Gaji	*12,500*	
Jualan		*269,500*
Alat tulis	*1,200*	
Bil utiliti	*1,780*	
	512,514	***512,514***

Maklumat berikut boleh didapati pada 31 Disember 2024 dan perlu diambil kira di dalam akaun.

i. *Stok akhir bernilai RM8,800.*
ii. *Jumlah bil utiliti pada tahun ini adalah RM1,880.*
iii. *Hutang lapuk yang dipulihkan telah dibayar secara tunai sebanyak RM420.*
iv. *Alat tulis yang digunakan pada tahun ini hanya sebanyak RM1,050.*
v. *Sewa diterima terakru ialah RM400.*
vi. *Elaun hutang ragu adalah pada kadar 5% daripada jumlah Akaun Belum Terima.*
vii. *Susutnilai pada kadar 10% setahun atas kos dikenakan ke atas kenderaan dan peralatan pejabat.*

Anda dikehendaki untuk :

CLO1 (a) *Menyediakan Penyata Untung dan Rugi bagi tahun berakhir 31 Disember 2024.*

[10 marks]

CLO1 *(b)* *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2024.*

[15 markah]

SOALAN TAMAT