SULIT

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

DPA20293 : FINANCIAL ACCOUNTING 2

TARIKH : 30 NOVEMBER 2025
MASA : 2.30 PETANG – 4.30 PETANG (2 JAM)

Kertas ini mengandungi **EMPAT BELAS (14)** halaman bercetak.
Subjektif (4 soalan)
Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** subjective questions. Answers **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 (a) Describe **FIVE (5)** characteristics of non-profit organization.

[5 marks]

CLO1 (b) The following information is the details from the Netball Club's book for the year ended 31 December 2024:

	1 January 2024	31 December 2024
Accrued members subscriptions	340	-
Prepaid members subscriptions	-	420
Equipment	5,800	9,040
Accrued printing	100	150
Accrued utility	-	440

Receipt and Payment Account

	RM		RM
Balance b/d	3,100	Donation	340
Entrance subscriptions	1,400	General expenses	998
Members subscriptions	5,680	Tournament expenses	1,450
Receipts from tournaments	3,890	Printing	508
		Office expenses	740
		Utility	1,400
		Equipment	3,600
		Balance c/d	5,034
	14,070		14,070
Balance b/d	5,034		

Additional information:

Entrance subscription is assumed as revenue receipt.

You are required to prepare:

(i) Members Subscription Account

[4 marks]

(ii) Income and expenditure account for the year ended 31 December 2024

[7 marks]

(iii) Statement of Financial Position as at 31 December 2024

[9 marks]

SOALAN 1

CLO1 *(a) Huraikan* ***LIMA (5)*** *ciri-ciri organisasi bukan untung.*

[5 markah]

CLO1 *(b) Maklumat berikut adalah butiran daripada buku Kelab Bola Jaring untuk tahun berakhir 31 December 2024:*

	1 Januari 2024	*31 Disember 2024*
Langganan ahli terakru	*340*	-
Langganan ahli terdahulu	-	*420*
Kelengkapan	*5,800*	*9,040*
Percetakan terakru	*100*	*150*
Utiliti terakru	-	*440*

Akaun Terimaan dan Bayaran

	RM		RM
Baki b/b	*3,100*	*Derma*	*340*
Langganan masuk	*1,400*	*Belanja am*	*998*
Langganan ahli	*5,680*	*Belanja kejohanan*	*1,450*
Terimaan dari kejohanan	*3,890*	*Percetakan*	*508*
		Belanja pejabat	*740*
		Utiliti	*1,400*
		Kelengkapan	*3,600*
		Baki h/b	*5,034*
	14,070		*14,070*
Balance b/b	*5,034*		

Maklumat tambahan:

Langganan masuk diandaikan sebagai terimaan hasil.

Anda dikehendaki menyediakan:

(i) Akaun Langganan ahli

[4 markah]

(ii) Akaun Pendapatan dan Perbelanjaan bagi tahun berakhir 31 Disember 2024.

[7 markah]

(iii) Penyata Kedudukan Kewangan pada 31 Disember 2024.

[9 markah]

QUESTION 2

CLO1 (a) Discuss any **TWO (2)** characteristics of partnership.

[5 marks]

CLO1 (b) Hani and Kamal are the owners of HAKA Partnership which shared profits and losses in the ratio of 3:1. Both of them decided to dissolve the partnership on 30th April 2025 because the partnership is no longer profitable. Below is the Statement of Financial Position of HAKA Partnership as at 30 April 2025.

HAKA Partnership
Statement of Financial Position as at 30 April 2025

	RM	RM
Non-Current Assets		
Motor Vehicle	253,000	
Furniture	12,700	
Office Equipment	35,000	
Investment	41,000	
		341,700
Current Assets		
Stock	25,000	
Bank	84,000	
Debtors	52,000	
		161,000
		502,700
Financed by:		
Capital		
Hani	280,000	
Kamal	80,000	
		360,000
Current Account		
Hani	65,000	
Kamal	46,000	
		111,000
Current Liability		
Creditors	30,000	
Accrued Rental	1,700	
		31,700
		502,700

The following matters were agreed during the dissolution:

i. Motor vehicles were realized at RM140,000.
ii. Furniture and stock were sold at RM29,000.
iii. Investment were taken over by Hani at price RM41,000.
iv. Kamal agreed to take over the office equipment at RM30,000
v. Debtors had been collected of RM50,000.
vi. Amount due to creditors had been paid off and were given discount of 7%.
vii. Accrued rental had been paid off.
viii. The cost of dissolution was RM1,000.

You are required to prepare:

i. Realization Account

[10 marks]

ii. Capital Account

[5 marks]

iii. Bank Account

[5 marks]

SOALAN 2

CLO1 (a) *Bincangkan mana-mana **DUA (2)** ciri-ciri perkongsian.*

[5 markah]

CLO1 (b) *Hani dan Kamal adalah pemilik Perkongsian HAKA yang berkongsi nisbah untung dan rugi sebanyak 3:1. Kedua-dua mereka bersetuju untuk membubarkan perkongsian pada 30 April 2025 disebabkan perkongsian tersebut tidak lagi mendatangkan keuntungan. Berikut merupakan Penyata Kedudukan Kewangan Perkongsian HAKA pada 30 April 2025.*

Perkongsian HAKA
Penyata Kedudukan Kewangan 30 April 2025

	RM	RM
Aset Bukan Semasa		
Kenderaan	253,000	
Perabot	12,700	
Peralatan Pejabat	35,000	
Pelaburan	41,000	
		341,700
Aset Semasa		
Stok	25,000	
Bank	84,000	
Penghutang	52,000	
		161,000
		502,700
Dibiayai oleh:		
Modal:		
Hani	280,000	
Kamal	80,000	
		360,000
Akaun Semasa		
Hani	65,000	
Kamal	46,000	
		111,000
Liabiliti Semasa		
Pemiutang	30,000	
Sewa Terakru	1,700	
		31,700
		502,700

Perkara-perkara berikut dipersetujui semasa pembubaran:

i. *Kenderaan direalisasikan pada harga RM140,000.*

ii. *Perabot dan stok dijual pada harga RM29,000.*

iii. *Pelaburan di ambil alih oleh Hani pada harga RM41,000.*

iv. *Kamal bersetuju untuk mengambil alih peralatan pejabat pada harga RM30,000*

v. *Penghutang yang telah dikutip bernilai RM50,000.*

vi. *Jumlah hutang kepada pemiutang telah dibayar dan diberi diskaun sebanyak 7%.*

vii. *Sewa terakru telah dibayar.*

viii. *Kos pembubaran sebanyak RM1,000.*

Anda dikehendaki untuk menyediakan:

i. *Akaun Realisasi*

[10 markah]

ii. *Akaun Modal*

[5 markah]

iii. *Akaun Bank*

[5 markah]

QUESTION 3

CLO1 (a) Given below are the cash book and bank statement of DEF Enterprise for the month of August 2025.

Cash Book (Bank Column)

Date	Particular	Amount (RM)	Date	Particular	Cheque No.	Amount (RM)
Aug. 1	Balance b/f	2,154.50	Aug. 5	Purchase	663028	356.30
2	Sales	543.20	10	Utilities	663029	73.40
18	Sales	400.00	16	Purchase	663030	200.00
24	Sales	580.20	18	Stationeries	663031	160.00
26	Sales	75.60	20	Purchase	663032	150.00
27	Sales	84.30	25	Purchase	663033	242.60
30	Sales	583.20	28	Rental	663034	1,940.30
			29	Purchase	663035	153.00
			31	Balance c/f		1,145.40
		4,421.00				**4,421.00**

Bank Statement as at 31 August 2025

Date	Particulars	Debit (RM)	Credit (RM)	Balance (RM)
Aug. 1	Balance			2,154.50
3	Credit transfer		543.20	2,697.70
6	Service charge	100.00		2,597.70
9	Cheque no. 663029	73.40		2,524.30
12	Cheque no. 663028	356.30		2,168.00
17	Standing order	76.40		2,091.60
20	Credit transfer		400.00	2,491.60
23	Cheque no. 663030	249.00		2,242.60
25	Credit transfer		68.70	2,311.30
30	Cheque no. 663033	242.60		2,068.70 CR

Additional information:

i. Payment to creditor (cheque no. 663030) amounting to RM249.00 was wrongly recorded in the cash book as RM200.00

You are required to report:

i. Adjusted cash book as at 31 August 2025.

[3 marks]

ii. Bank Reconciliation Statement as at 31 August 2025.

[7 marks]

CLO1 (b) Cloudy Trading uses the perpetual system in evaluating their inventory. The information below shows the inventory data for the month of December 2025. Opening inventory on 1 December is 68 units @ RM15.00.

Date	Purchase	Sales
Dec. 5	140 units @ RM15.50	
9		94 units @ RM19.00
11	40 units @ RM16.00	
16	78 units @ RM16.50	
20		116 units @ RM19.50
29		62 units @ RM21.00

You are required to calculate the following:

i. Inventory card for the month of December 2025 by using the First in First Out (FIFO) method.

[13 marks]

ii. Value of goods sold and closing inventory as at 31 December 2025.

[2 marks]

SOALAN 3

CLO1 *(a)* *Berikut merupakan buku tunai dan penyata bank DEF Enterprise untuk bulan Ogos 2025*

Buku Tunai (Ruangan Bank)

Tarikh	*Butiran*	*Jumlah (RM)*	*Tarikh*	*Butiran*	*No. Cek*	*Jumlah (RM)*
Ogos 1	*Baki b/b*	*2,154.50*	*Ogos 5*	*Belian*	*663028*	*356.30*
2	*Jualan*	*543.20*	*10*	*Utiliti*	*663029*	*73.40*
18	*Jualan*	*400.00*	*16*	*Belian*	*663030*	*200.00*
24	*Jualan*	*580.20*	*18*	*Alat tulis*	*663031*	*160.00*
26	*Jualan*	*75.60*	*20*	*Belian*	*663032*	*150.00*
27	*Jualan*	*84.30*	*25*	*Belian*	*663033*	*242.60*
30	*Jualan*	*583.20*	*28*	*Sewa*	*663034*	*1,940.30*
			29	*Belian*	*663035*	*153.00*
			31	*Baki h/b*		*1,145.40*
		4,421.00				***4,421.00***

Penyata Bank pada 31 Ogos 2025

Tarikh	*Butiran*	*Debit (RM)*	*Kredit (RM)*	*Baki (RM)*
Ogos. 1	*Baki*			*2,154.50*
3	*Pindahan kredit*		*543.20*	*2,697.70*
6	*Caj perkhidmatan*	*100.00*		*2,597.70*
9	*No. cek 663029*	*73.40*		*2,524.30*
12	*No. cek 663028*	*356.30*		*2,168.00*
17	*Arahan tetap*	*76.40*		*2,091.60*
20	*Pindahan Kredit*		*400.00*	*2,491.60*
23	*No. cek 663030*	*249.00*		*2,242.60*
25	*Pindahan Kredit*		*68.70*	*2,311.30*
30	*No. cek 663033*	*242.60*		*2,068.70 CR*

Maklumat tambahan:

i. *Bayaran kepada pemiutang (no. cek. 663030) bernilai RM249.00 telah tersalah rekod di dalam buku tunai sebanyak RM200.00.*

Anda dikehendaki untuk melaporkan:

i. *Buku tunai dikemaskini pada 31 Ogos 2025.*

[3 markah]

ii. *Penyata penyesuaian bank pada 31 Ogos 2025.*

[7 markah]

CLO1 (b) *Cloudy Trading menggunakan kaedah sistem berterusan di dalam menilai inventori syarikat. Maklumat di bawah menunjukkan data inventori untuk bulan Disember 2025. Baki awal inventori pada 1 Disember ialah sebanyak 68 unit @ RM15.00.*

Tarikh	*Belian*	*Jualan*
Dis. 5	*140 unit @ RM15.50*	
9		*94 unit @ RM19.00*
11	*40 unit @ RM16.00*	
16	*78 unit @ RM16.50*	
20		*116 unit @ RM19.50*
29		*62 unit @ RM21.00*

Anda dikehendaki untuk mengira yang berikut:

i. *Kad inventori untuk bulan Disember 2025 menggunakan kaedah Masuk Dulu Keluar Dulu (MDKD).*

[13 markah]

ii. *Nilai kos barang dijual dan inventori akhir pada 31 Disember 2025.*

[2 markah]

QUESTION 4

CLO1 (a) State **FIVE (5)** steps in recognition and measurements of revenues.

[5 marks]

CLO1 (b) Discuss the terms below with an example.

i. Contingent liabilities

ii. Contingent assets

[5 marks]

CLO1 (c) XYZ Ltd. purchased machinery on 1 January 2020 for RM50,000. The machinery had a useful life of 5 years and was depreciated using Straight Line Method with no residual value. On 31 December 2023, the machinery was sold for RM18,000.

You are required to:

i. Calculate the annual depreciation

[3 marks]

ii. Calculate the accumulated depreciation up to the date of disposal

[2 marks]

iii. Prepare machinery account

[2 marks]

iv. Prepare accumulated depreciation account

[4 marks]

v. Prepare disposal of machine account

[4 marks]

SOALAN 4

CLO1 a. *Nyatakan **LIMA (5)** langkah di dalam pengiktirafan dan pengukuran hasil*

[5 markah]

CLO1 b. *Bincangkan terma-terma berikut beserta dengan satu contoh:*

i. Liabiliti luar jangka

ii. Aset luar jangka

[5 markah]

CLO1 c. *XYZ Ltd. membeli mesin pada 1 Januari 2020 dengan harga RM50,000. Mesin tersebut mempunyai usia guna selama 5 tahun dan disusutnilaikan menggunakan Kaedah Garis Lurus tanpa nilai sisa. Pada 31 Disember 2023, mesin ini telah dijual dengan harga RM18,000.*

Anda dikehendaki untuk:

i. Kirakan susutnilai tahunan

[3 markah]

ii. Kirakan susutnilai terkumpul sehingga tarikh pelupusan

[2 markah]

iii. Kirakan akaun mesin

[2 markah]

iv. Sediakan akaun susutnilai terkumpul

[4 markah]

v. Sediakan akaun pelupusan mesin

[4 markah]

SOALAN TAMAT