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

DPB10033 : BUSINESS ACCOUNTING

TARIKH : 03 DISEMBER 2025
MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **DUA BELAS (11)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A: 100 MARKS
BAHAGIAN A: 100 MARKAH

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) (i) State the definition of accounting.

Nyatakan definisi perakaunan.

[5 marks]

[5 markah]

(ii) List **FIVE (5)** basic accounting concepts.

*Senaraikan **LIMA (5)** konsep asas perakaunan.*

[5 marks]

[5 markah]

CLO1 (b) (i) Given the following information, you are required to report in the value of **X**.

*Diberikan maklumat berikut. Laporkan nilai **X**.*

	ASSETS (RM) ***ASET (RM)***	**LIABILITIES (RM)** ***LIABILITI (RM)***	**CAPITAL (RM)** ***MODAL (RM)***
1.	145,500	25,800	**X**
2.	320,000	184,900	**X**
3.	258,600	**X**	180,500
4.	85,400	**X**	55,450
5.	**X**	50,000	65,200

[5 marks]

[5 markah]

(ii) Emigo Enterprise started a business on 1 January 2025. Below are the transactions that occurred during the first month operation:

Emigo Enterprise memulakan perniagaan pada 1 Januari 2025. Berikut adalah urusniaga yang berlaku semasa operasi bulan pertama:

Date / *Tarikh*	**Transaction / *Urus niaga***
Example ***Contoh***	**Rental received RM 400 by cash.** ***Sewa diterima RM 400 secara tunai.***
2025 Jan 1	Emi contributed her cash RM 10,000 into business bank account. *Emi menyumbangkan wang tunai miliknya RM 10,000 ke dalam akaun bank perniagaan.*
5	Purchased goods on credit from Daniel Shop RM 3,000. *Beli barang niaga secara kredit daripada Daniel Shop RM 3,000.*
8	Cash sales RM 1,000. *Jualan tunai RM 1,000.*
17	Paid Daniel Shop RM 2,000 by cheque. *Membayar Daniel Shop RM 2,000 dengan cek.*
26	Paid utilities bill RM 500 by cash. *Membayar bil utiliti RM 500 secara tunai.*

Report in the effect of the transaction on asset, liability, revenue and expenses by using the following format. (apply " + " as increase and " – " as decrease).
Laporkan kesan urus niaga ke atas aset, liabiliti, hasil dan belanja dengan menggunakan format berikut. (Gunakan " + " sebagai meningkat dan " – " sebagai menurun).

Date ***Tarikh***	**Asset** ***Aset***	**=** **=**	**Liability** ***Liabiliti***	**+ Owner Equity** **+ *Ekuiti Pemilik***		
	Cash ***Tunai***	**Bank** ***Bank***	**Creditor** ***Pemiutang***	**Capital** ***Modal***	**Revenue** ***Hasil***	**Expenses** ***Belanja***
Example ***Contoh***	**+ 400**				**+ 400**	

Copy this table into your answer sheet.

Salin jadual ini dalam kertas jawapan anda.

[10 marks]

[10 markah]

QUESTION 2
SOALAN 2

CLO1 (a) List **FIVE** (5) special journals used in recording the business transaction.
*Senaraikan **LIMA** (5) jurnal khas yang digunakan dalam merekod urus niaga perniagaan.*

[5 marks]
[5 markah]

CLO1 (b) (i) During the month of March 2024, Flower Enterprise had the following transactions:
Sepanjang bulan Mac 2024, Flower Enterprise mempunyai transaksi berikut:

DATE ***Tarikh***	**TRANSACTION** ***Urus niaga***	**RM** ***RM***
2024 March 2	Cash sales to Rose Shop. *Jualan tunai kepada Rose Shop.*	9,900
5	Sold goods on credit to Tulip Trading. *Jualan secara hutang kepada Tulip Trading.*	3,800
7	Paid utilities bill by cash. *Membayar bil utiliti secara tunai.*	550
12	Received an invoice from Sakura Corner. *Menerima invois daripada Sakura Corner.*	2,800
20	Purchased office equipment by cash from Lotus Port. *Beli alatan pejabat secara tunai daripada Lotus Port.*	3,000

You are required to report all the transactions above into the relevant ledger without balance off.
Anda dikehendaki melaporkan semua urus niaga di atas ke dalam lejar yang berkaitan tanpa perlu mengimbangi lejar.

[10 marks]
[10 markah]

(ii) Below is the accounts balance of Fruit Enterprise as at 31 December 2024.
Berikut ialah baki akaun Fruit Enterprise pada 31 Disember 2024.

Accounts	**RM**
Motor Vehicles *Kenderaan Bermotor*	146,000
Cash at bank *Tunai di bank*	70,150
Cash in hand *Tunai di tangan*	12,650
Salary *Gaji*	71,120
Purchases *Belian*	300,000
Sales *Jualan*	495,000
Opening stock *Stok awal*	125,000
Capital *Modal*	670,000
Utilities *Utiliti*	2,250
Rental received *Sewa diterima*	24,600
Carriage inwards *Angkutan masuk*	1,000
Carriage outwards *Angkutan keluar*	2,000
Discount allowed *Diskaun diberi*	2,350
Discount received *Diskaun diterima*	3,450

Long term investment *Pelaburan jangka panjang*	88,000
Accounts Receivable *Akaun Belum Terima*	75,000
Accounts Payable *Akaun Belum Bayar*	97,470
Mortgage *Gadai janji*	55,000
Premises *Premis*	450,000

You are required to report all the account balance into the correct Trial Balance format.
Anda dikehendaki melaporkan semua baki akaun ke dalam format Imbangan Duga yang betul.

[10 marks]
[10 markah]

QUESTION 3
SOALAN 3

CLO1 (a) (i) Define accrual basis and cash basis accounting.
Definisi asas akruan dan asas tunai perakaunan.

[5 marks]
[5 markah]

(ii) Define irrecoverable debts and list **FOUR** (4) causes of irrecoverable debts.
*Definisi hutang lapuk dan senaraikan **EMPAT** (4) punca hutang lapuk.*

[5 marks]
[5 markah]

CLO1 (b) (i) Explain the following adjustment with an example.
Terangkan pelarasan berikut beserta contoh.

a. Accrued expenses
Belanja terakru
b. Prepayment expenses
Belanja prabayar
c. Accrued revenue
Hasil terakru

[9 marks]
[9 markah]

(ii) Categorize the adjustment below into the correct account category.

Kategorikan pelarasan di bawah ke dalam kategori akaun yang betul.

ADJUSTMENT ***PELARASAN***	**CATEGORY** ***KATEGORI***
Example: Depreciation *Contoh: Susutnilai*	Expenses *Belanja*
a. Accrued interest on loan *Faedah atas pinjaman terakru*	
b. Bad debt recovery *Hutang lapuk terpulih*	
c. Irrecoverable debts *Hutang yang tidak dapat dipulihkan*	

[6 marks]

[6 markah]

QUESTION 4
SOALAN 4

Below is the Trial Balance of Lelayang Enterprise as at 31 December 2024.
Berikut ialah Imbangan Duga Lelayang Enterprise pada 31 Disember 2024.

ITEM ***ITEM***	**DEBIT** ***DEBIT (RM)***	**CREDIT** ***KREDIT (RM)***
Capital *Modal*		80,000
Bank *Bank*	20,000	
Cash *Tunai*	12,530	
Purchases *Belian*	89,620	
Sales *Jualan*		135,000
Sales return *Pulangan jualan*	2,400	
Purchases return *Pulangan belian*		3,080
Opening stock *Stok awal*	14,700	
Carriage outwards *Angkutan keluar*	1,700	
Accounts receivable *Akaun belum terima*	43,000	
Accounts payable *Akaun belum bayar*		36,000
Commission received *Komisen diterima*		2,600
Drawing *Ambilan*	1,000	
Motor vehicles *Kenderaan bermotor*	63,000	
Salary *Gaji*	6,000	
Rental *Sewa*	2,600	

Discount allowed *Diskaun diberi*	1,500	
Discount received *Diskaun diterima*		1,370
	258,050	258,050

Additional information

***Maklumat tambahan*:**

i. Closing stock on 31 December 2024 is RM12,000.
Stok akhir pada 31 Disember 2024 ialah RM12,000.

ii. Commission received RM400 was accrued.
Komisen diterima terakru RM400.

iii. Advance of RM1,000 for rent expenses.
Pendahuluan RM1,000 untuk perbelanjaan sewa.

iv. Depreciation expenses for motor vehicles is 10% on cost.
Belanja susutnilai kenderaan adalah 10% atas kos.

v. Accounts receivable amounted RM2,000 is written off as a bad debt.
Akaun belum terima berjumlah RM2,000 dihapuskan sebagai hutang lapuk.

You are required to report:

Anda dikehendaki melaporkan:

CLO1 a) Statement of Comprehensive Income for the year ended 31 December 2024.
Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024.

[10 marks]
[10 markah]

CLO1 b) Statement of Financial Position as at 31 December 2024.
Penyata Kedudukan Kewangan pada 31 Disember 2024.

[15 marks]
[15 markah]

SOALAN TAMAT