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

DPA10263 : FINANCIAL ACCOUNTING 1

TARIKH : 12 MEI 2026
MASA : 11.30 PAGI - 1.30 PETANG (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)** subjective questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

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

[5 marks]

CLO1 b) Explain the following elements of financial statements:

i. Asset

[2.5 marks]

ii. Liability

[2.5 marks]

c) Below are the business transactions of IBAD Furniture for the month of January 2026.

Date 2026	**Transactions**
Jan 1	Commenced business with cash in bank RM100,000.
2	Purchased furniture RM22,000 on credit from Lexus Warehouse.
4	Bought stationery by cash RM180.
7	Paid rent RM700 by cash.
9	Sold tables and chairs to Aman Restaurant RM10,000 on credit.
15	Received a cheque from Aman Restaurant RM9,900 for full settlement for transaction on 9 January.
30	Paid salary by cash 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 carriage outward by cash RM200.									
	Cash - RM200		**Carriage Outward + RM200**						

[15 marks]

SOALAN 1

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

[5 markah]

CLO1 *b)* *Terangkan unsur-unsur penyata kewangan berikut:*

i. *Aset*

[2.5 markah]

ii *Liabiliti*

[2.5 markah]

c) *Berikut merupakan transaksi perniagaan Perabot IBAD bagi bulan Januari 2026.*

Tarikh 2026	***Transaksi***
Jan 1	*Memulakan perniagaan dengan tunai di bank, RM100,000.*
2	*Membeli perabot, RM22,000 secara kredit daripada Lexus Warehouse.*
4	*Membeli alat tulis secara tunai, RM180.*
7	*Membayar sewa, RM700 secara tunai.*
9	*Menjual meja dan kerusi kepada Aman Restaurant, RM10,000 secara kredit.*

15	*Menerima cek daripada Aman Restaurant, RM9,900 untuk pembayaran penuh bagi transaksi pada 9 Januari.*
30	*Membayar gaji secara tunai, RM3,000.*

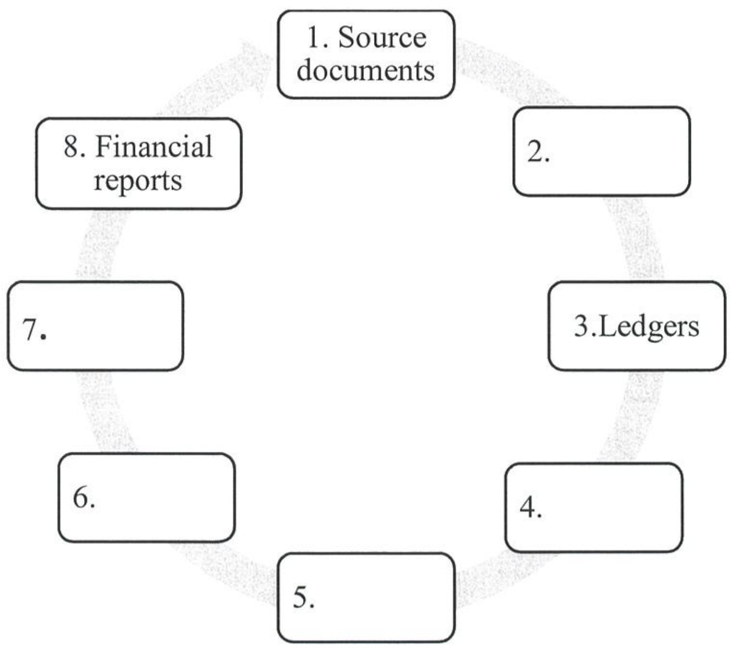
CLO1 *Anda dikehendaki menunjukkan kesan urus niaga di atas ke atas persamaan perakaunan dengan menggunakan format berikut:*

Tarikh	***Aset***	+	***Belanja***	=	***Liabiliti***	+	***Ekuiti Pemilik***	+	***Hasil***
Contoh: Bayaran angkutan masuk secara tunai, RM200.									
	Tunai - RM200		***Angkutan masuk + RM200***						

[15 markah]

QUESTION 2

CLO1 a) State the correct accounting steps for accounting cycle below:



[5 marks]

CLO1 b) Discuss **FIVE (5)** types of journals and their functions.

[10 marks]

c) The following are the business transactions of Sunny Shine Trading for the month of January 2026.

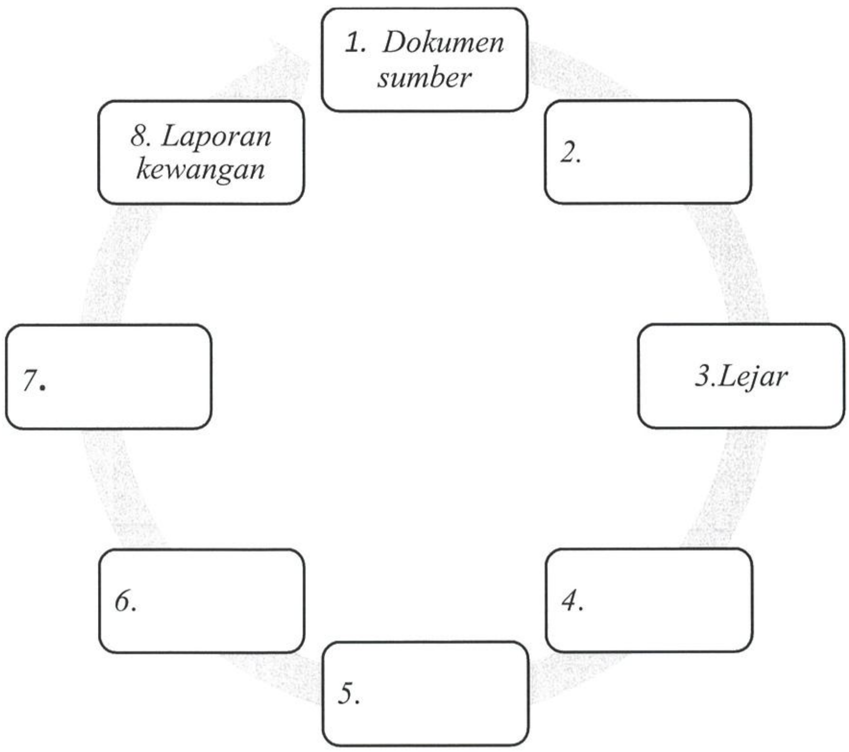
Date	Transactions
Jan. 1	Started business with cash RM10,000 and bank RM250,000.
2	Bought goods from MR Trading RM50,000 on credit.
6	Sold goods to Rahmah Enterprise RM15,500 with a cash discount 2% if paid within 30 days.
15	Rahmah Enterprise paid all its debt on January 6 by cheque.

CLO1 You are required to apply the double entries rules for the above transactions.

[10 marks]

SOALAN 2

CLO1 a) Nyatakan langkah-langkah perakaunan yang betul bagi kitaran perakaunan di bawah:



[5 markah]

CLO1 b) *Bincangkan **LIMA (5)** jenis jurnal dan fungsi-fungsinya.*

[10 markah]

c) *Berikut merupakan transaksi perniagaan Sunny Shine Trading bagi bulan Januari 2026.*

Tarikh	***Transaksi***
Jan. 1	*Memulakan perniagaan dengan tunai RM10,000 dan bank RM250,000.*
2	*Membeli barang niaga daripada MR Trading RM50,000 secara kredit.*
6	*Menjual barang niaga kepada Rahmah Enterprise RM15,500 dengan diskaun tunai sebanyak 2% jika pembayaran dibuat dalam tempoh 30 hari.*
15	*Rahmah Enterprise membayar semua hutangnya pada 6 Januari dengan menggunakan cek.*

CLO1 *Anda dikehendaki untuk mengaplikasikan prinsip catatan bergu untuk transaksi di atas.*

[10 markah]

QUESTION 3

CLO1 a) Categorize the accounts below into its suitable group classification either asset, liabilities, owner's equity, expenses or revenues.

Accounts	**Group Classification**
i. Bank loan	
ii. Machinery	
iii. Salary	
iv. Capital	
v. Discount received	

[5 marks]

b) The following information is extracted from accounting book of Art Halus Batik Enterprise on 31 January 2026.

Cash at bank	RM30,560
Equipment	RM18,340
Capital	**?**

During February, the transactions below occurred:

Feb. 1	The owner brought in personal car worth RM28,000 for business use.
7	Purchased batik RM20,850 from Andalusia Batik on credit.
10	Sold batik to Chanting Trading RM4,800 and received cheque.
15	Returned defect batik to Andalusia Batik, RM890.
20	Paid Andalusia Batik by cheque, RM5,000.
28	The owner took batik from the business worth RM350 for own use.

Based on the transactions above, you are required to:

CLO1 i. Prepare the ledgers and balance off the ledgers.

[10 marks]

CLO1 ii. Prepare Trial Balance as at 28 February 2026.

[10 marks]

SOALAN 3

CLO1 *a) Kategorikan akaun-akaun di bawah mengikut kumpulan yang bersesuaian samada aset, liabiliti, ekuiti pemilik. belanja atau hasil.*

Akaun	***Pengkelasan Kumpulan***
i. Pinjaman bank	
ii. Mesin	
iii. Gaji	
iv. Modal	
v. Diskaun diterima	

[5 markah]

b) *Maklumat berikut diperolehi dari rekod perakauanan Art Halus Batik Enterprise pada 31 Januari 2026.*

Tunai di bank	*RM30,560*
Peralatan	*RM18,340*
Modal	*?*

Pada bulan Februari, transaksi-transaksi berikut berlaku:

Feb. 1	*Pemilik perniagaan membawa masuk kereta peribadi beliau bernilai RM28,000 untuk kegunaan perniagaan.*
7	*Membeli batik RM20,850 daripada Andalusia Batik secara kredit.*
10	*Menjual batik kepada Chanting Trading RM4,800 dan menerima cek.*
15	*Memulangkan batik yang rosak kepada Andalusia Batik, RM890.*
20	*Membayar kepada Andalusia Batik dengan menggunakan cek, RM5,000.*
28	*Pemilik perniagaan mengambil batik daripada perniagaan bernilai RM350 untuk kegunaan sendiri.*

Berdasarkan transaksi-transaksi di atas, anda dikehendaki untuk:

CLO1 i. *Menyediakan lejar dan mengimbangkan lejar.*

[10 markah]

CLO1 ii. *Menyediakan Imbangan Duga pada 28 Februari 2026.*

[10 markah]

QUESTION 4

The following Trial Balance is extracted from the books of Double King Enterprise on 31 December 2025.

Double King Enterprise
Trial Balance as at 31 December 2025

Account	Debit (RM)	Credit (RM)
Purchase and Sales	63,000	95,400
Return	7,850	7,500
Opening inventory	34,500	
Capital		190,060
Drawings	10,000	
Motor vehicles	50,000	
Furniture	20,000	
Rental		15,500
Account receivable	60,000	
Account payable		55,000
Cash at bank	52,000	
Cash in hand	15,820	
Allowance for doubtful debts		12,230
Discount	1,800	2,500
Salaries	15,960	
Investment	74,460	
Utility	9,000	
Carriage inwards	2,000	
Insurance	7,500	
Long term loan		60,000
Premises	47,900	
Provision for depreciation:		
Motor vehicles		31,600
Furniture		2,000
	471,790	**471,790**

Additional information:

1. Closing stock on 31 December 2025 was valued at RM60,000.
2. Insurance was paid for the period of January 2025 until March 2026.
3. Rental not yet received amounted RM500.
4. Allowance for doubtful debt was to be adjusted to 8% of the debtor's balance after taking into consideration of irrecoverable debt of RM2,500.
5. An annual depreciation needs to be calculated as follows:

Motor vehicles	10% on cost
Furniture	10% on net book value

You are required to:

CLO1 a) Prepare Statement of Profit and Loss for the year ended 31 December 2025.

[10 marks]

CLO1 b) Prepare Statement of Financial Position as at 31 December 2025.

[15 marks]

SOALAN 4

Berikut merupakan Imbangan Duga Double King Enterprise pada 31 Disember 2025.

Double King Enterprise

Imbangan Duga pada 31 Disember 2025

Account	Debit (RM)	Credit (RM)
Belian dan Jualan	*63,000*	*95,400*
Pulangan	*7,850*	*7,500*
Inventori awal	*34,500*	
Modal		*190,060*
Ambilan	*10,000*	
Kenderaan	*50,000*	
Perabot	*20,000*	
Sewa diterima		*15,500*
Akaun Belum Terima	*60,000*	
Akaun Belum Bayar		*55,000*
Tunai di bank	*52,000*	
Tunai di tangan	*15,820*	
Peruntukan hutang ragu		*12,230*
Diskaun	*1,800*	*2,500*
Gaji	*15,960*	
Pelaburan	*74,460*	
Utiliti	*9,000*	
Angkutan masuk	*2,000*	
Insurans	*7,500*	
Pinjaman jangka panjang		*60,000*
Bangunan	*47,900*	
Peruntukan susutnilai:		
Kenderaan		*31,600*
Perabot		*2,000*
	471,790	***471,790***

Maklumat tambahan:

1. *Inventori akhir pada 31 Disember 2025 dinilai pada harga RM60,000.*
2. *Insurans dibayar untuk tempoh Januari 2025 sehingga Mac 2026.*
3. *Sewa belum diterima bernilai RM500.*
4. *Peruntukan hutang ragu dilaraskan sebanyak 8% daripada baki akaun belum terima setelah mengambil kira hutang lapuk sebanyak RM2,500.*
5. *Susutnilai tahunan dikira berdasarkan:*

Kenderaan	*10% atas kos*
Perabot	*10% atas nilai buku bersih*

Anda dikehendaki untuk:

CLO1 a) *Menyediakan Penyata Untung dan Rugi bagi tahun berakhir 31 Disember 2025.*

[10 marks]

CLO1 b) *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2025.*

[15 marks]

SOALAN TAMAT