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 : 2024/2025

DPA10183 : BUSINESS ACCOUNTING

TARIKH : 02 DISEMBER 2024
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

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

Subjektif : 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. (i) Define accounting.

[5 marks]

(ii) State FIVE (5) users of accounting information.

[5 marks]

CLO1 b. (i) Categorize the following account into accounting classification:

Account	Classification
1. Motor vehicle	
2. Salary	
3. Debtor	
4. Drawing	
5. Mortgage loan	

[5 marks]

(ii) Eloborate the effect of the business transaction on the accounting equation below:

No	Transaction	Effect						
		Asset	+Expenses	+Drawing	=	Liabilities	+Revenues	+Capital
	Example: Bought furniture by cash.	+ Furniture -Cash						
1.	Sold goods by cash.							
2.	Paid rental by cheque.							
3.	Received commission by online banking transfer.							
4.	Bought goods on credit from Marissa.							
5.	Bought motorcycle by cash.							

[10 marks]

SOALAN 1

CLO1 *a.* *(i) Definisikan perakaunan.*

[5 markah]

(ii) Nyatakan LIMA (5) pengguna maklumat perakaunan.

[5 markah]

CLO1 *b.* *(i) Kategorikan akaun di bawah ke dalam klasifikasi akaun:*

Akaun	*Klasifikasi*
1. Motor kenderaan	
2. Gaji	
3. Penghutang	
4. Ambilan	
5. Pinjaman gadaijanji	

[5 markah]

(ii) Terangkan kesan transaksi perniagaan kepada persamaan perakaunan:

No	*Transaksi*	*Kesan*						
		Aset	*+Belanja*	*+Ambilan*	=	*Liabiliti*	*+Hasil*	*+Modal*
	Contoh: *Beli perabot secara tunai.*	*+ Perabot* *-Tunai*						
1.	*Jual barangniaga secara tunai.*							
2.	*Bayar sewa menggunakan cek.*							
3.	*Terima komisen secara pindahan tunai bank.*							
4.	*Beli barangniaga secara kredit dari Marissa.*							
5.	*Beli motosikal secara tunai.*							

[10 markah]

QUESTION 2

CLO1 a. Show the Special Journal for the following transactions:

Date		Transaction
2024		
Aug	5	Sold goods on credit RM4,600 to Dinaz Enterprise.
	6	Purchase goods on credit RM2,500 from Kim Hee Enterprise.
	12	Receive invoice RM6,200 from Rahman Sdn Bhd.
	25	Sent invoice RM4,800 to Dee Dee.

[10 marks]

CLO2 b. Fill the transaction into correct double entry:

No	Transaction	Debit	Credit
	Example: Paid utility expenses by cash.	Utility	Cash
1.	Started the business with cash and bank.		
2.	Puchased goods and paid by cash.		
3.	Received cash from sales.		
4.	Withdrew cash for personal insurance.		
5.	Bought furniture on credit from Lovely Home.		
6.	Bought goods on credit from Mr Geez.		
7.	Paid salary by cheque.		

[15 marks]

SOALAN 2

CLO1 *a. Tunjukkan Jurnal Khas bagi urusniaga-urusniaga berikut:*

Tarikh		*Urusniaga*
2024		
Ogos	*5*	*Jual barangniaga secara kredit RM4,600 kepada Dinaz Enterprise.*
	6	*Beli barangniaga secara kredit RM2,500 dari Kim Hee Enterprise.*
	12	*Terima invois RM6,200 dari Rahman Sdn Bhd.*
	25	*Hantar invois RM4,800 kepada Dee Dee.*

[10 marks]

CLO2 *b. Isikan urusniaga berikut ke catatan bergu yang betul:*

No	***Urusniaga***	***Debit***	***Kredit***
	Contoh: *Bayar belanja utiliti secara tunai.*	*Utiliti*	*Tunai*
1.	*Memulakan perniagaan dengan tunai dan bank.*		
2.	*Beli barangniaga dan bayar secara tunai.*		
3.	*Terima tunai dari hasil jualan.*		
4.	*Ambilan tunai untuk insurans peribadi.*		
5.	*Beli perabot secara kredit dari Lovely Home.*		
6.	*Beli barangniaga secara kredit dari Mr Geez.*		
7.	*Bayar gaji menggunakan cek.*		

[15 marks]

QUESTION 3

CLO2 The following are balance accounts of Sapura Grocery Sdn Bhd for year 2023. You are required to prepare the complete Trial Balance as at 31 December 2023.

Account	Amount (RM)
Capital	36,350
Vehicle	50,000
Office Equipment	9,600
Cash	8,660
Sales	148,640
Purchases	61,560
Return Inwards	440
Return Outwards	300
Commission Received	2,400
Discount Allowed	550
Salary and Wages	15,750
Carriage Inwards	700
Utility	860
Premises	20,000
Rent Received	1,000
Fixture & Fittings	15,000
Account Receivables	16,200
Bank	32,000
Account Payables	23,830
Loan - Maybank	28,000
Drawings	8,600
Carriage Outwards	600

[25 marks]

SOALAN 3

CLO2 *Berikut merupakan baki akaun-akaun bagi Sapura Grocery Sdn Bhd bagi tahun 2023. Anda dikehendaki menyediakan Imbangan Duga yang lengkap pada 31 Disember 2023.*

Account	Amount (RM)
Modal	*36,350*
Kenderaan	*50,000*
Kelengkapan Pejabat	*9,600*
Tunai	*8,660*
Jualan	*148,640*
Belian	*61,560*
Pulangan Masuk	*440*
Pulangan Keluar	*300*
Komisen Diterima	*2,400*
Diskaun Diberi	*550*
Gaji dan Upah	*15,750*
Pulangan Masuk	*700*
Utiliti	*860*
Premis	*20,000*
Sewa Diterima	*1,000*
Lekapan & Lengkapan	*15,000*
Akaun Belum Terima	*16,200*
Bank	*32,000*
Akaun Belum Bayar	23,830
Pinjaman - Maybank	28,000
Ambilan	8,600
Angkutan Keluar	600

[25 markah]

QUESTION 4

Trial balance shown below was extracted from the books of Terus Jaya Sdn Bhd on 31 December 2023.

TERUS JAYA SDN BHD
Trial Balance as at 31 December 2023

Particulars	Debit (RM)	Credit (RM)
Account payables		45,900
Account receivables	87,100	
Bad debts	700	
Bank	14,000	
Capital		89,500
Cash	2,000	
Advertising	350	
Commission		725
Drawings	700	
Fixed deposit	4,581	
Fixtures and fittings	30,000	
Carriage inwards	368	
Carriage outwards	400	
Import duties	500	
Insurance	560	
Insurance on purchases	425	
Interest	450	689
Opening inventory	29,500	
Land	120,000	
Long term loan		80,000
Motor vehicles	80,000	
Accumulated for depreciation - Fixtures and fittings		8,000
- Motor vehicles		12,000
Purchases	123,890	
Rental		3,200
Repair and maintenance	890	
Return inwards	620	
Return outwards		3,000
Salaries	12,500	
Sales		269,500
Stationaries	1,200	
Utility bills	1,780	
Total	**512,514**	**512,514**

Additional informations:

i. Closing inventory on 31st December 2023 was valued at RM8,800.

ii. Utility bills for the year was RM1,880.

iii. Stationeries was only RM1,050 for this year.

iv. Rental accrued is RM820.

v. Allowance for doubtful debts is at a rate of 5% from the total account receivables.

vi. Depreciation at the rate of 10% per annum on cost to be charged on motor vehicles and fixtures and fittings.

CLO2

Prepare:

a) Statement of Comprehensive Income for the year ended 31st December 2023.

[15 marks]

b) Statement of Financial Position as at 31st December 2023.

[10 marks]

SOALAN 4

Imbangan Duga berikut adalah petikan daripada buku-buku Terus Jaya Sdn Bhd pada 31 Disember 2023.

TERUS JAYA SDN BHD
Imbangan Duga pada 31 Disember 2023

Butiran	***Debit (RM)***	***Kredit (RM)***
Penghutang		*45,900*
Pemiutang	*87,100*	
Hutang lapuk	*700*	
Bank	*14,000*	
Modal		*89,500*
Tunai	*2,000*	
Pengiklanan	*350*	
Komisen		*725*
Ambilan	*700*	
Deposit tetap	*4,581*	
Lengkapan dan lekapan	*30,000*	
Angkutan masuk	*368*	
Angkutan keluar	*400*	
Duti import	*500*	
Insuran	*560*	
Insuran atas belian	*425*	
Faedah	*450*	*689*
Inventori awal	*29,500*	
Tanah	*120,000*	
Pinjaman jangka panjang		*80,000*
Motor kenderaan	*80,000*	
Peruntukan susutnilai - Lengkapan dan lekapan		*8,000*
- Kenderaan		*12,000*
Belian	*123,890*	
Sewa		*3,200*
Penyelenggaraan dan pembaikan	*890*	
Pulangan masuk	*620*	
Pulangan keluar		*3,000*
Gaji	*12,500*	
Jualan		*269,500*
Alatulis	*1,200*	
Bil utiliti	*1,780*	
Jumlah	***512,514***	***512,514***

Maklumat tambahan:

i. *Inventori akhir pada 31 Disember 2023 bernilai RM8,800.*

ii. *Bil utiliti pada tahun ini adalah RM1,880.*

iii. *Alatulis pada tahun ini hanya sebanyak RM1,050.*

iv. *Sewa terakru ialah RM820.*

v. *Peruntukan hutang ragu adalah pada kadar 5% ke atas akaun penghutang.*

vi. *Susutnilai pada kadar 10% setahun atas kos dikenakan ke atas Kenderaan dan Lengkapan dan lekapan.*

CLO2 *Sediakan:*

a) *Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023.*

[15 markah]

b) *Penyata Kedudukan Kewangan pada 31 Disember 2023.*

[10 markah]

SOALAN TAMAT