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 II : 2024/2025

DPA20033 : FINANCIAL ACCOUNTING 2

TARIKH : 18 MEI 2025
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** 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. Answer ALL questions.

ARAHAN:

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

QUESTION 1

CLO 1 a) List **TWO (2)** examples of transactions for cash receipt and **THREE (3)** examples of transactions for cash payments.

[5 marks]

CLO 1 b) Define a trade receivable and state **THREE (3)** categories of receivable.

[5 marks]

CLO 1 c) Given below are the Cash Book and the Bank Statement of Mimpi Enterprise for the month of December 2024.

Cash Book (bank column)

Date	Particulars	Amount	Date	Particulars	Cheque No.	Amount
2024		RM	2024			RM
Dec 1	Balance b/f	7,200	Dec 6	Purchases	01645	630
3	Beymad	900	10	Insurance	01646	555
9	Nash	645	16	Tenang Ent.	01647	687
15	Patrick	404 *	27	Reboot Ent.	01648	528
20	Jamil	1,344	28	Salary	01649	1,050
22	Sales	3,600	31	Balance c/f		10,643
		14,093				14,093

*cash book error

Bank Statement

2024	Particulars	Cheque No.	Debit RM	Credit RM	Balance RM
Dec1	Balance b/f				8,000
2	Cheque	01644	800		7,200
4	Deposit (December 3)			900	8,100
4	Cheque	01645	630		7,470
8	Cheque	01646	555		6,915
12	Deposit (December 9)			645	7,560
13	Dishonored cheque		645		6,915
17	Commission – Suca Trading			300	7,215
18	Transfer credit			200	7,415
19	Cheque book		30		7,385
20	Cheque	01648	528		6,857
21	Deposit (December 15)			440	7,297
25	Standing order		500		6,797
27	Deposit (December 22)			3,600	10,397

You are required to report:

i. An adjusted cash book for Mimpi Enterprise as at 31 December 2024.

[8 marks]

ii. The Bank Reconciliation Statement for Mimpi Enterprise as at 31 December 2024, starting with an adjusted cash book balance.

[7 marks]

SOALAN 1

CLO 1 a) *Senaraikan **DUA (2)** contoh transaksi penerimaan tunai dan **TIGA (3)** contoh transaksi pembayaran tunai.*

[*5 markah*]

CLO 1 b) *Definisikan penghutang dagangan dan nyatakan **TIGA (3)** kategori penghutang.*

[*5 markah*]

CLO 1 c) *Diberikan di bawah adalah Buku Tunai dan Penyata Bank Mimpi Enterprise bagi bulan Disember 2024.*

Buku Tunai (ruangan bank)

Tarikh	Butiran	Jumlah	Tarikh	Butiran	No. Cek	Jumlah
2024		RM	2024			RM
Dis 1	Baki b/b	7,200	Dis 6	Belian	01645	630
3	Beymad	900	10	Insurans	01646	555
9	Nash	645	16	Tenang Ent.	01647	687
15	Patrick	*404	27	Reboot Ent.	01648	528
20	Jamil	1,344	28	Gaji	01649	1,050
22	Jualan	3,600	31	Baki h/b		10,643
		14,093				14,093

**kesilapan buku tunai*

Penyata Bank

2024	Butiran	No. Cek	Debit RM	Kredit RM	Baki RM
Dis 1	Baki b/b				8,000
2	Cek	01644	800		7,200
4	Deposit (3 Disember)			900	8,100
4	Cek	01645	630		7,470
8	Cek	01646	555		6,915
12	Deposit (9 Disember)			645	7,560
13	Cek tak layan		645		6,915
17	Komisen – Suca Trading			300	7,215
18	Pindahan kredit			200	7,415
19	Buku cek		30		7,385
20	Cek	01648	528		6,857
21	Deposit (15 Disember)			440	7,297
25	Arahan tetap		500		6,797
27	Deposit (22 Disember)			3,600	10,397

Anda dikehendaki untuk melaporkan:

i. *Buku Tunai dikemaskini untuk Mimpi Enterprise pada 31 Disember 2024.*

[*8 markah*]

ii. *Penyata Penyesuaian Bank untuk Mimpi Enterprise seperti pada 31 Disember 2024, bermula dengan baki buku tunai yang telah dikemaskini.*

[*7 markah*]

QUESTION 2

CLO 1

a) Categorize the statements below into an appropriate answer as either **current liability, provision or contingent liability.**

Bank loan	
Warranty obligation	
Electricity used, but not yet billed by supplier	
Defending a lawsuit	
Provisions for self-insurance	

[10 marks]

CLO 1

b) Tuah Trading uses the perpetual system in evaluating their inventory. The information below shows the data of inventories for the month of December 2024.

Date	Purchases	Selling
December 1	1,000u @ RM2.00	
9	1,200u @ RM2.20	
15		1,200u @ RM4.00
23	800u @ RM2.40	
30		1,500u @ RM4.20

Opening balance as at 1 December is 500u at a cost of RM1.80 per unit.

You are required to calculate the following:

i. Inventory card for the month of December 2024 by using the First In First Out (FIFO) method.

[13 marks]

ii. Value of cost of goods sold and closing inventory as at 31 December 2024.

[2 marks]

SOALAN 2

CLO 1

a) *Kategorikan pernyataan di bawah kepada jawapan yang sesuai sama ada* ***liabiliti semasa, peruntukan atau liabiliti luar jangka****.*

Pinjaman bank	
Obligasi jaminan	
Elektrik digunakan tetapi belum dibilkan oleh pembekal	
Mempertahankan tuntutan mahkamah	
Peruntukan untuk insurans diri	

[*10 markah*]

CLO 1

b) *Tuah Trading menggunakan sistem berterusan dalam penilaian inventori mereka. Maklumat berikut menunjukkan data-data inventori bagi bulan Disember 2024.*

Tarikh	*Belian*	*Jualan*
Disember 1	*1,000u @ RM2.00*	
9	*1,200u @ RM2.20*	
15		*1,200u @ RM4.00*
23	*800u @ RM2.40*	
30		*1,500u @ RM4.20*

Baki awal inventori pada 1 Disember adalah 500u pada kos RM1.80 seunit.

Anda dikehendaki untuk mengira yang berikut:

i. *Kad inventori untuk bulan Disember 2024 menggunakan kaedah Masuk Dulu Keluar Dulu (MDKD).*

[*13 markah*]

ii. *Nilai kos barang dijual dan inventori akhir pada 31 Disember 2024.*

[*2 markah*]

QUESTION 3

CLO 1 (a) Explain **TWO (2)** categories of expenses with one example for each.

[5 marks]

CLO 1 (b) On 31 December 2023, the Statement of Financial Position of Metalwork Enterprise showed the following balances:

Machinery (at cost)	RM189,400
Accumulated depreciation on machinery	RM 85,230

The policy of the business is to charge depreciation on its machinery at 15% per annum by using the straight line method on a monthly basis. During the financial year ended 31 December 2024, the following transactions occurred:

1 May	A new machine was bought to replace the old machine. The cost of the new machine was RM200,000. The trade-in value of the old machine was RM85,000 and the balance was settled by a bank loan.

You are required to prepare the following accounts on 31 December 2024:

i. Machinery account

[5 marks]

ii. Accumulated depreciation account

[6 marks]

iii. Disposal of machinery account

[5 marks]

iv. Statement of Financial Position (extract) as at 31 December 2024

[4 marks]

SOALAN 3

CLO 1 *(a) Terangkan **DUA (2)** kategori perbelanjaan berserta satu contoh setiap satu.*

[5 markah]

CLO 1 *(b) Pada 31 Disember 2023, Penyata Kedudukan Kewangan Metalwork Enterprise menunjukkan baki berikut:*

Mesin (pada kos)	*RM189,400*
Susutnilai terkumpul mesin	*RM 85,230*

Polisi perniagaan adalah untuk mengenakan susut nilai ke atas mesin pada kadar 15% setahun dengan menggunakan kaedah garis lurus pada asas bulanan. Sepanjang tahun kewangan berakhir 31 Disember 2024, urus niaga berikut telah berlaku:

1 May	*Sebuah mesin baru telah dibeli untuk menggantikan mesin lama. Kos mesin baharu ialah RM200,000. Nilai tukar niaga mesin lama ialah RM85,000 dan baki dijelaskan melalui pinjaman bank.*

Anda dikehendaki menyediakan akaun-akaun berikut pada 31 Disember2024:

i. *Akaun mesin*

[5 markah]

ii. *Akaun susutnilai terkumpul mesin*

[6 markah]

iii. *Akaun pelupusan mesin*

[5 markah]

iv. *Penyata Kedudukan Kewangan (petikan) pada 31 Disember 2024*

[4 markah]

QUESTION 4

CLO 1 a) Simplify **FOUR (4)** types of partners in a partnership.

[5 marks]

CLO 1 b) Hazel and Choco shared profit and loss equally in a partnership. They agreed to dissolve their partnership on 30 June 2024 due to of personal reasons. The following is the Statement of Financial Position of Hazel and Choco partnership as at 30 June 2024:

NON-CURRENTS ASSETS	**RM**	**RM**
Vehicles		172,000
Furniture		50,000
		222,000
CURRENT ASSETS		
Inventories	45,600	
Debtors	31,200	
Bank	20,800	97,600
		319,600
CURRENT LIABILITIES		
Creditors		39,600
FINANCED BY:		
Capital account: Hazel	140,000	
: Choco	140,000	280,000
		319,600

The dissolution process involved the revaluation of assets and liabilities as follows:

i. Vehicles and furniture were sold for RM306,000
ii. Inventories were sold for RM50,400
iii. The amount collected from debtors was RM26,000
iv. Dissolution expenses amounted to RM16,800

You are required to provide:

i. Bank Account

[4 marks]

ii. Partners' Capital Account

[6 marks]

iii. Realization's Account

[10 marks]

SOALAN 4

CLO 1 *a) Ringkaskan **EMPAT (4)** jenis ahli kongsi yang anda tahu dalam perkongsian.*

[5 markah]

CLO 1 *b) Hazel dan Choco berkongsi untung dan rugi sama rata dalam sebuah perkongsian. Mereka bersetuju untuk membubarkan perkongsian mereka pada 30 Jun 2024 kerana masalah peribadi. Berikut adalah penyata kedudukan kewangan perkongsian Hazel dan Choco pada 30 Jun 2024:*

ASET BUKAN SEMASA	***RM***	***RM***
Kenderaan		*172,000*
Perabot		*50,000*
		222,000
ASET SEMASA		
Inventori	*45,600*	
Penghutang	*31,200*	
Bank	*20,800*	*97,600*
		319,600

LIABILITI SEMASA		
Pemiutang		*39,600*
DIBIAYAI OLEH:		
Akaun Modal : Hazel	*140,000*	
: Choco	*140,000*	*280,000*
		319,600

Proses pembubaran melibatkan penilaian semula aset dan liabiliti seperti berikut:

i. *Kenderaan dan perabot akan dijual pada harga RM306,000*
ii. *Inventori akan dijual pada harga RM50,400*
iii. *Jumlah kutipan daripada penghutang ialah RM26,000*
iv. *Perbelanjaan pembubaran berjumlah RM16,800*

Anda dikehendaki untuk sediakan:

i. *Akaun Bank*

[4 markah]

ii. *Akaun Modal Rakan kongsi*

[6 markah]

iii. *Akaun Realisasi*

[10 markah]

SOALAN TAMAT