

**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**

**DPA10263 : FINANCIAL ACCOUNTING 1**

**TARIKH : 18 MEI 2025**

**MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)**

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

Subjektif (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**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**

- CLO1 a) Describe two differences between accounting and bookkeeping. [5 marks]
- CLO1 b) The Conceptual Framework in financial reporting provides the foundation for developing accounting standards and guides the preparation of financial statements. The qualitative characteristics outlined in the Framework are crucial in ensuring that financial information is useful for decision-making. Discuss **TWO (2)** primary qualitative characteristics of accounting information as per the Conceptual Framework. [5 marks]
- c) Charles is the owner of a Rolex Watch Ltd. The following information are extracted from the accounting book of Rolex Watch Ltd on 31 January 2024.

|       |                                                                                                           |
|-------|-----------------------------------------------------------------------------------------------------------|
| Jan 1 | Purchased 120 watches at RM250 per unit by credit from Lush Manufacturer and received 10% trade discount. |
| 4     | Bought custom watch boxes of RM2,000 by cash from Syarikat Boss.                                          |
| 6     | Sold 50 watches at RM600 each to Clockwise Sdn Bhd and received cheque.                                   |
| 8     | Sold a watch at a net price of RM700 to a customer by cash after giving RM50 cash discount.               |
| 15    | Incurred RM200 by cash for advertising expenses to promote the new watch model.                           |
| 20    | Spent RM3,000 by cheque for the monthly rent of the retail store.                                         |
| 25    | Paid salaries of RM5,000 to its sales and administrative staff by bank transfer.                          |

CLO1

You are required to demonstrate the effect on the above transactions in the expanded accounting equation using the following format:

| Date  | Assets | + | Expenses | = | Liabilities | + | Owner's Equity | + | Revenues |
|-------|--------|---|----------|---|-------------|---|----------------|---|----------|
| Jan 1 |        |   |          |   |             |   |                |   |          |

[15 marks]

**SOALAN 1**

CLO1

- a) Terangkan perbezaan antara perakaunan dan simpan kira.

[5 markah]

CLO1

- b) Kerangka Kerja Konseptual dalam pelaporan kewangan memberikan asas untuk membangunkan piawaian perakaunan dan memberi panduan dalam penyediaan penyata kewangan. Ciri kualitatif yang digariskan dalam Kerangka Kerja ini adalah sangat penting untuk memastikan maklumat kewangan berguna dalam proses membuat keputusan.

Bincangkan **DUA (2)** ciri kualitatif utama pada maklumat perakaunan mengikut Kerangka Kerja Konseptual.

[5 markah]

- c) Charles adalah pemilik Rolex Watch Ltd. Maklumat berikut diambil dari buku perakaunan Rolex Ltd pada 31 Januari 2024.

|       |                                                                                                                                         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Jan 1 | Membeli 120 jam tangan pada harga RM250 setiap satu secara kredit dari Lush Manufacturer dan menerima diskaun perdagangan sebanyak 10%. |
| 4     | Membeli kotak jam tangan khas bernilai RM2,000 secara tunai dari Syarikat Boss.                                                         |
| 6     | Menjual 50 jam tangan pada harga RM600 setiap satu kepada Clockwise Sdn Bhd dan menerima cek sebagai bayaran.                           |

|    |                                                                                                                                                |
|----|------------------------------------------------------------------------------------------------------------------------------------------------|
| 8  | <i>Menjual sebuah jam tangan pada harga bersih RM700 kepada seorang pelanggan secara tunai setelah memberikan diskaun tunai sebanyak RM50.</i> |
| 15 | <i>Menanggung perbelanjaan pengiklanan sebanyak RM200 secara tunai untuk mempromosikan model jam tangan baru.</i>                              |
| 20 | <i>Membelanjakan RM3,000 menggunakan cek untuk sewa bulanan kedai runcit.</i>                                                                  |
| 25 | <i>Membayar gaji sebanyak RM5,000 kepada kakitangan jualan dan pentadbiran melalui pemindahan bank.</i>                                        |

CLO1

*Anda dikehendaki untuk menunjukkan kesan daripada transaksi di atas dalam persamaan perakaunan diperluas dengan menggunakan format berikut:*

| <i><b>Tarikh</b></i> | <i><b>Aset</b></i> | <i><b>+</b></i> | <i><b>Belanja</b></i> | <i><b>=</b></i> | <i><b>Liabiliti</b></i> | <i><b>+</b></i> | <i><b>Pemilik<br/>Ekuiti</b></i> | <i><b>+</b></i> | <i><b>Hasil</b></i> |
|----------------------|--------------------|-----------------|-----------------------|-----------------|-------------------------|-----------------|----------------------------------|-----------------|---------------------|
| <i>Jan 1</i>         |                    |                 |                       |                 |                         |                 |                                  |                 |                     |

[15 markah]

**QUESTION 2**

CLO1

- a) Describe each process involved in the accounting cycle for recording business transactions based on its sequence.

[5 marks]

- b) BMart Enterprise is a retail business selling household goods. The following are the transaction took place during May 2024.

| <b>Date</b> | <b>Transactions</b>                                                        | <b>Book of Original Entry</b> |
|-------------|----------------------------------------------------------------------------|-------------------------------|
| May 1       | BMart Enterprise sold inventory worth RM6,000 on credit to John.           |                               |
| 4           | BMart Enterprise bought goods worth RM3,000 on credit from Doremi Trading. |                               |

|    |                                                                                                              |  |
|----|--------------------------------------------------------------------------------------------------------------|--|
| 5  | BMart Enterprise received RM2,500 cash from John for previous sales made.                                    |  |
| 9  | BMart Enterprise mistakenly record the credit sales made to Jane as cash sales.                              |  |
| 13 | The owner of BMart Enterprise brought in RM3,000 cash into the business.                                     |  |
| 17 | BMart Enterprise received credit note of RM900 from Doremi Trading due to goods sent were of the wrong type. |  |
| 21 | BMart Enterprise paid salaries of RM12,000 for its staff via bank transfer.                                  |  |
| 24 | Cash discounts were given to AZ Enterprise at RM2,000.                                                       |  |
| 27 | John returned defect goods worth RM300 to BMart Enterprise.                                                  |  |
| 29 | The owner bought delivery van of RM40,000 on credit from Ace Sdn Bhd for business use.                       |  |

CLO1

You are required to report the transactions into its relevant books of prime entry.

[10 marks]

- c) Bake With Me is a retail company engaged in the sale of baking ingredient and appliances. The following transactions occurred during the month of April:

|       |                                                                                                               |
|-------|---------------------------------------------------------------------------------------------------------------|
| Apr 1 | The owner brought in RM20,000 cash at bank and a delivery van of RM50,000 into the business.                  |
| 7     | Sold goods on credit worth RM10,000 to Sweet World Trading with a cash discount of 3% if paid within 30 days. |
| 11    | Sweet World Trading settled all its outstanding debts by cheque.                                              |
| 14    | Bought goods worth RM15,000 on credit from Tasty Baking Warehouse before receiving trade discount of 10%.     |

CLO1

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

[10 marks]

**SOALAN 2**

CLO1

- a) Terangkan setiap proses yang terlibat dalam kitaran perakaunan untuk merekod transaksi perniagaan mengikut urutan yang betul.

[5 markah]

- b) BMart Enterprise adalah perniagaan runcit yang menjual barangan rumah. Berikut adalah transaksi-transaksi yang berlaku pada bulan Mei 2024:

| <b>Tarikh</b> | <b>Transaksi</b>                                                                              | <b>Buku Catatan Pertama</b> |
|---------------|-----------------------------------------------------------------------------------------------|-----------------------------|
| Mei 1         | BMart Enterprise menjual inventori bernilai RM6,000 secara kredit kepada John.                |                             |
| 4             | BMart Enterprise membeli inventori bernilai RM3,000 secara kredit daripada Doremi Trading.    |                             |
| 5             | BMart Enterprise menerima RM2,500 tunai daripada John untuk transaksi jualan terdahulu.       |                             |
| 9             | BMart Enterprise tersilap merekod jualan kredit yang dibuat kepada Jane sebagai jualan tunai. |                             |
| 13            | Pemilik BMart Enterprise memasukkan RM3,000 tunai ke dalam perniagaan.                        |                             |
| 17            | BMart Enterprise menerima nota kredit sebanyak RM900 daripada Doremi                          |                             |

|    |                                                                                                                         |  |
|----|-------------------------------------------------------------------------------------------------------------------------|--|
|    | <i>Trading kerana barangan yang dihantar salah jenis.</i>                                                               |  |
| 21 | <i>BMart Enterprise membayar gaji sebanyak RM12,000 kepada kakitangannya melalui pemindahan bank.</i>                   |  |
| 24 | <i>Diskaun tunai diberikan kepada AZ Enterprise sebanyak RM2,000.</i>                                                   |  |
| 27 | <i>John memulangkan barangan rosak bernilai RM300 kepada BMart Enterprise.</i>                                          |  |
| 29 | <i>Pemilik membeli van penghantaran bernilai RM40,000 secara kredit daripada Ace Sdn Bhd untuk kegunaan perniagaan.</i> |  |

CLO1

*Anda dikehendaki merekodkan transaksi-transaksi tersebut ke dalam buku catatan pertama yang relevan.*

*[10 markah]*

- c) *Bake With Me adalah syarikat runcit yang terlibat dalam penjualan bahan-bahan pembakar dan peralatan pembakar. Berikut adalah transaksi-transaksi yang berlaku sepanjang bulan April:*

|              |                                                                                                                                                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Apr 1</i> | <i>Pemilik membawa masuk RM20,000 tunai ke dalam bank dan van penghantaran bernilai RM50,000 ke dalam perniagaan.</i>                               |
| <i>7</i>     | <i>Menjual inventori secara kredit bernilai RM10,000 kepada Sweet World Trading dengan diskaun tunai 3% sekiranya dibayar dalam tempoh 30 hari.</i> |
| <i>11</i>    | <i>Sweet World Trading membuat pembayaran penuh ke atas baki hutang dengan cek.</i>                                                                 |

|    |                                                                                                                                          |
|----|------------------------------------------------------------------------------------------------------------------------------------------|
| 14 | <i>Membeli inventori bernilai RM15,000 secara kredit daripada Tasty Baking Warehouse sebelum menerima diskaun dagangan sebanyak 10%.</i> |
|----|------------------------------------------------------------------------------------------------------------------------------------------|

CLO1

*Anda dikehendaki mengaplikasikan prinsip catatan bergu keatas transaksi transaksi di atas.*

*[10 markah]*

### QUESTION 3

On 1 January 2024, Pencil Co. started a stationery business with capital consist of Van and Cash in Bank amounted RM50,000 and RM30,000 respectively. The following are the related transactions for the month:

| Date  | Transactions                                                                          |
|-------|---------------------------------------------------------------------------------------|
| Jan 2 | Billed Koperasi SK Wangsa for goods supplied of RM45,000.                             |
| 10    | Purchase goods on credit from Lunar Sdn Bhd amounted RM20,000.                        |
| 12    | Returned defect goods to Lunar Sdn Bhd of RM400.                                      |
| 20    | Koperasi SK Wangsa settled outstanding debts due by cash. Discount of 10% were given. |
| 25    | The owner withdrawn RM1,500 from bank account for personal use.                       |
| 26    | Paid staff salary of RM4,000 and rental expenses of RM1,000 by cash.                  |
| 28    | Bought office supplies of RM2,300 from Star Trading on credit.                        |

**You are required to:**

CLO1

- a) Show the record of above transactions in the appropriate ledgers and balance off the ledger account.

[10 marks]

CLO1

- b) Prepare the trial balance for Pencil Co. as at 31 January 2024.

[15 marks]

**SOALAN 3**

Pada 1 Januari 2024, Pencil Co. memulakan perniagaan alat tulis dengan modal yang terdiri daripada Van dan Tunai di Bank berjumlah RM50,000 dan RM30,000 masing-masing. Berikut adalah transaksi-transaksi berkaitan untuk bulan tersebut:

| <b>Tarikh</b> | <b>Transaksi</b>                                                                                       |
|---------------|--------------------------------------------------------------------------------------------------------|
| Jan 2         | Mengeluarkan bil kepada Koperasi SK Wangsa untuk inventori yang dibekalkan sebanyak RM45,000.          |
| 10            | Membeli inventori secara kredit daripada Lunar Sdn Bhd berjumlah RM20,000.                             |
| 12            | Memulangkan inventori yang rosak kepada Lunar Sdn Bhd sebanyak RM400.                                  |
| 20            | Koperasi SK Wangsa menyelesaikan semua hutang tertunggak dengan tunai. Diskaun sebanyak 10% diberikan. |
| 25            | Pemilik mengeluarkan RM1,500 daripada akaun bank untuk kegunaan peribadi.                              |
| 26            | Membayar gaji pekerja sebanyak RM4,000 dan sewa sebanyak RM1,000 secara tunai.                         |
| 28            | Membeli bekalan pejabat bernilai RM2,300 daripada Star Trading secara kredit.                          |

**Anda dikehendaki untuk:**

- CLO1 a) Tunjukkan rekod transaksi-transaksi di atas ke dalam lejar yang bersesuaian dan imbangkan akaun-akaun tersebut. [10 markah]
- CLO1 b) Sediakan Penyata Imbangan Duga bagi Pencil Co. pada 31 Januari 2024. [15 markah]

**QUESTION 4**

Coffee Mill Sdn Bhd is the leading fine-grained coffee powders producer in Malaysia. The following is the Trial Balance extracted from Coffee Mill as at 30 June 2024.

| <b>Coffee Mill Sdn Bhd</b>                    |                   |                    |
|-----------------------------------------------|-------------------|--------------------|
| <b>Trial Balance as at 30 June 2024</b>       |                   |                    |
| <b>Accounts</b>                               | <b>Debit (RM)</b> | <b>Credit (RM)</b> |
| Accumulated Depreciation-Furniture & fittings |                   | 20,000             |
| Accumulated Depreciation-Motor Vehicle        |                   | 30,000             |
| Rental                                        | 4,000             |                    |
| Bad debts                                     | 3,000             |                    |
| Bank                                          |                   | 20,400             |
| Hong Leong Bank Loan                          |                   | 106,000            |
| Capital                                       |                   | 175,000            |
| Carriage inwards                              | 3,000             |                    |
| Cash                                          | 25,000            |                    |
| Account Receivable and Account Payable        | 37,000            | 32,000             |
| Discounts                                     | 1,400             | 2,000              |
| Drawings                                      | 2,000             |                    |
| Electricity                                   | 2,200             |                    |
| Fixed Deposit                                 | 40,000            |                    |
| Furniture & fittings                          | 60,500            |                    |
| Insurance                                     | 4,200             |                    |
| Interest income                               |                   | 2,500              |
| Motor Vehicle                                 | 114,200           |                    |
| Opening Inventories                           | 28,000            |                    |
| Premises                                      | 118,600           |                    |
| Allowance for doubtful debts                  |                   | 1,000              |
| Purchase and Sales                            | 72,200            | 195,000            |
| Returns                                       | 400               | 1,000              |
| Salaries                                      | 69,200            |                    |
|                                               | <b>584,900</b>    | <b>584,900</b>     |

**Additional information:**

- i. Closing inventory valued at RM24,000
- ii. Electricity bills amounting to RM500 has not been paid.
- iii. Insurance was paid for the period of 1 January 2024 until 31 December 2024.
- iv. Interest on fixed deposit amounted RM4,500 was not yet received.
- v. Depreciation for the year ended 30 June 2024 is to be provided as follows:
 

|                        |                       |
|------------------------|-----------------------|
| Furniture and fittings | 15% on net book value |
| Motor vehicle          | 10% on cost           |
- vi. Allowance for doubtful debts was to be adjusted to 5% from the Account Receivable's balance after taking into consideration a bad debt of RM1,600.

You are required to:

CLO1

- a) Show net profit or net loss by preparing Statement of Profit and Loss for the year ended 30 June 2024.

[10 marks]

CLO1

- b) Prepare the Statement of Financial Position as at 30 June 2024.

[15 marks]

**SOALAN 4**

*Coffee Mill Sdn Bhd adalah pengeluar serbuk kopi halus terkemuka di Malaysia.*

*Berikut adalah Imbangan Duga yang diambil daripada Coffee Mill pada 30 Jun 2024.*

| <b>Coffee Mill Sdn Bhd</b>                           |                   |                    |
|------------------------------------------------------|-------------------|--------------------|
| <b>Imbangan Duga pada 30 June 2024</b>               |                   |                    |
| <b>Accounts</b>                                      | <b>Debit (RM)</b> | <b>Credit (RM)</b> |
| <i>Susut nilai terkumpul-Perabot dan kelengkapan</i> |                   | 20,000             |
| <i>Susut nilai terkumpul-Kenderaan</i>               |                   | 30,000             |
| <i>Sewa</i>                                          | 4,000             |                    |
| <i>Hutang lapuk</i>                                  | 3,000             |                    |
| <i>Bank</i>                                          |                   | 20,400             |
| <i>Pinjaman Hong Leong Bank</i>                      |                   | 106,000            |
| <i>Modal</i>                                         |                   | 175,000            |
| <i>Angkutan masuk</i>                                | 3,000             |                    |
| <i>Tunai</i>                                         | 25,000            |                    |
| <i>Akaun Belum Terima dan Akaun Belum Bayar</i>      | 37,000            | 32,000             |

|                                |                       |                       |
|--------------------------------|-----------------------|-----------------------|
| <i>Diskaun</i>                 | <i>1,400</i>          | <i>2,000</i>          |
| <i>Ambilan</i>                 | <i>2,000</i>          |                       |
| <i>Elektrik</i>                | <i>2,200</i>          |                       |
| <i>Deposit tetap</i>           | <i>40,000</i>         |                       |
| <i>Perabot dan kelengkapan</i> | <i>60,500</i>         |                       |
| <i>Insuran</i>                 | <i>4,200</i>          |                       |
| <i>Pendapatan faedah</i>       |                       | <i>2,500</i>          |
| <i>Kenderaan bermotor</i>      | <i>114,200</i>        |                       |
| <i>Inventori awal</i>          | <i>28,000</i>         |                       |
| <i>Premis</i>                  | <i>118,600</i>        |                       |
| <i>Elaun hutang ragu</i>       |                       | <i>1,000</i>          |
| <i>Belian dan Jualan</i>       | <i>72,200</i>         | <i>195,000</i>        |
| <i>Pulangan</i>                | <i>400</i>            | <i>1,000</i>          |
| <i>Gaji</i>                    | <i>69,200</i>         |                       |
|                                | <b><i>584,900</i></b> | <b><i>584,900</i></b> |

**Maklumat tambahan:**

- Inventori akhir bernilai RM24,000*
- Bil elektrik berjumlah RM500 belum dibayar*
- Insurans telah dibayar bagi tempoh 1 Januari 2024 hingga 31 Disember 2024*
- Faedah dari deposit tetap berjumlah RM4,500 belum diterima*
- Susut nilai bagi tahun berakhir 30 Jun 2024 perlu disediakan seperti berikut:*  
*Perabot dan kelengkapan    15% atas nilai buku bersih*  
*Kenderaan bermotor                      10% atas kos*
- Elaun hutang ragu perlu diselaraskan kepada 5% daripada baki akaun belum terima setelah mengambil kira hutang lapuk sebanyak RM1,600.*

*Anda dikehendaki untuk:*

CLO1

- Menunjukkan untung bersih atau rugi bersih dengan menyediakan Penyata Untung dan Rugi bagi tahun berakhir 30<sup>th</sup> June 2024*

[10 markah]

CLO1

- Menyediakan Penyata Kedudukan Kewangan pada 30<sup>th</sup> June 2024*

[15 markah]

**SOALAN TAMAT**