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 : 2024/2025

DPA10013 : FINANCIAL ACCOUNTING 1

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

Kertas ini mengandungi **TIGA BELAS (13)** 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

CLO1 (a) List **FIVE (5)** types of journals.

[5 marks]

CLO1 (b) Categorize the accounting concepts that relate to the following statements.

Statements	Accounting Concepts
i. The entity is assumed to continue in operation for the foreseeable future or for an indefinite period of time.	
ii. Revenue is recognized when it is earned, and expenses are recognized when they are incurred regardless of the time of cash receipt or cash payment.	
iii. The economic activities of a business can be divided into regular time periods, namely monthly, quarterly or yearly.	
iv. All business transactions are recorded in terms of money, that is the currency of a country.	
v. A business is treated as separate and distinct from its owner.	

[5 marks]

CLO1 (c) Miss Aileen wants to start her business by selling electrical equipment. However, she is confused with the types of business entities and wants to seek your advice. You are required to complete the table regarding the business entity.

	Sole Proprietorship	**Partnership**	**Company**
Capital			
Ownership			
Management and control			
Liability			
Profit or loss			

[15 marks]

SOALAN 1

CLO1 *(a) Senaraikan* ***LIMA (5)*** *jenis jurnal.*

[*5 markah*]

CLO1 *(b) Kategorikan konsep perakaunan yang berkaitan dengan penyataan berikut.*

Penyataan	*Konsep Perakaunan*
i. Entiti diandaikan akan terus beroperasi untuk masa hadapan yang boleh dijangka atau untuk tempoh masa yang tidak ditentukan.	
ii. Hasil diiktiraf apabila ia diperoleh, dan perbelanjaan diiktiraf apabila ia ditanggung tanpa mengira masa penerimaan tunai atau pembayaran tunai	
iii. Aktiviti ekonomi sesebuah perniagaan boleh dibahagikan kepada tempoh masa tetap iaitu bulanan, suku tahunan atau tahunan.	
iv. Semua urus niaga perniagaan direkodkan dari segi wang, iaitu mata wang sesebuah negara.	
v. Perniagaan dianggap sebagai berasingan dan berbeza daripada pemiliknya.	

[*5 markah*]

CLO1 (c) *Cik Aileen ingin memulakan perniagaannya dengan menjual peralatan elektrik. Walau bagaimanapun, beliau keliru dengan jenis entiti perniagaan dan meminta nasihat anda.*

Anda dikehendaki melengkapkan jadual berkenaan entiti perniagaan.

	Milikan Tunggal	***Perkongsian***	***Syarikat***
Modal			
Pemilikan			
Pengurusan dan kawalan			
Liabiliti			
Untung atau rugi			

[*15 markah*]

QUESTION 2

CLO1 (a) State the double entry rule for liability, asset, revenue and expense using this table.

Account	Debit	Credit
e.g.: Owner's equity	**To record decrease in owner's equity**	**To record increase in owner's equity**
Liability		
Asset		
Revenue		
Expense		

[10 marks]

CLO1 (b) Khodijah started her new business, Hananie Enterprise, on 1 September 2024. During the first month of operations, the following transactions occurred:

Sept 1	Khodijah contributed cash at bank RM20,000 to start a business.
6	Purchased goods worth RM1,800 on credit from ZamZam Trading.
8	Sold goods to customer by cheque RM600.
10	Purchased new machinery worth RM3,000 for business use. Payment made using a bank transfer.
13	Paid rent amounting to RM200 by cheque.

You are required to demonstrate the accounting equation table and calculate the total of assets, expenses, liabilities, owners' equity and revenues.

Date	Assets	+	Expenses	=	Liabilities	+	Owners' Equity	+	Revenues
Example: Paid insurance by cheque RM150.									
	Bank -RM150		**Insurance +RM150**	=					
				=					

[15 marks]

SOALAN 2

CLO1

(a) *Nyatakan peraturan catatan bergu untuk liabiliti, aset, pendapatan dan perbelanjaan dengan menggunakan jadual dibawah.*

Akaun	***Debit***	***Kredit***
Cth.:Ekuiti pemilik	***Untuk merekodkan penurunan dalam ekuiti pemilik***	***Untuk merekodkan peningkatan dalam ekuiti pemilik***
Liabiliti		
Aset		
Pendapatan		
Perbelanjaan		

[*10 markah*]

CLO1

(b) *Khodijah memulakan perniagaan baharunya, Hananie Enterprise, pada 1 September 2024. Pada bulan pertama operasi, telah berlaku urusniaga berikut:*

Sept 1	*Khodijah menyumbang tunai di bank sebanyak RM20,000 untuk memulakan perniagaan.*
6	*Membeli barang niaga bernilai RM1,800 secara kredit daripada ZamZam Trading.*
8	*Menjual barang niaga kepada pelanggan dengan cek sebanyak RM600.*
10	*Membeli mesin baharu bernilai RM3,000 untuk kegunaan perniagaan. Pembayaran dibuat menggunakan pindahan wang melalui akaun bank.*
13	*Membayar sewa berjumlah RM200 dengan cek.*

Anda dikehendaki menunjukkan jadual persamaan perakaunan dan mengira jumlah aset, belanja, liabiliti, ekuiti pemilik dan hasil.

Tarikh	***Aset***	+	***Belanja***	=	***Liabiliti***	+	***Ekuiti Pemilik***	+	***Hasil***
Contoh: Membayar insuran dengan cek sebanyak RM150.									
	Bank -RM150		***Insuran +RM150***	=					
				=					

[*15 markah*]

QUESTION 3

Alani Fatini is the owner of a sole proprietorship business, Fatini Enterprise. She started her business on 1 June 2024 with RM20,000 cash at the bank. Below are the transactions that occurred in the month of June 2024.

Date	Transactions	RM
June 2	Bought goods on credit from Awan Trading and received 10% trade discount.	5,000
6	Sold goods on credit to Dania & Co.	3,000
8	Cash sales.	2,000
10	Returned damaged goods to Awan Trading.	200
13	Paid salary by cheque.	1,500
16	Bought motorcycle on credit from Utama Motor.	6,500
20	Paid utility bills by cash in hand.	200

According to the transactions above, you are required to:

CLO1 (a) Report all transactions into the appropriate ledger and balance off the accounts.

[10 marks]

CLO1 (b) Prepare a Trial Balance as at 30 June 2024.

[15 marks]

SOALAN 3

Alani Fatini ialah pemilik sebuah perniagaan milikan tunggal, Fatini Enterprise. Dia memulakan perniagaannya pada 1 Jun 2024 dengan RM20,000 tunai di bank. Di bawah adalah urus niaga yang berlaku pada bulan Jun 2024.

Tarikh	***Transaksi***	***RM***
Jun 2	*Membeli barang niaga secara kredit daripada Awan Trading dan menerima diskaun niaga 10%.*	*5,000*
6	*Menjual barang niaga secara kredit kepada Dania & Co.*	*3,000*
8	*Jualan tunai.*	*2,000*
10	*Memulangkan barang niaga yang rosak kepada Awan Trading.*	*200*
13	*Membayar gaji menggunakan cek.*	*1,500*
16	*Membeli motosikal secara kredit daripada Utama Motor.*	*6,500*
20	*Membayar bil utiliti secara tunai di tangan.*	*200*

Berdasarkan transaksi di atas, anda dikehendaki untuk:

CLO1 *(a) Melaporkan semua transaksi ke dalam lejar yang bersesuaian dan mengimbangkan akaun.*

[*10 markah*]

CLO1 *(b) Menyediakan Imbangan Duga pada 30 Jun 2024.*

[*15 markah*]

QUESTION 4

The following account balances are taken from the Trial Balance of Ismail Trading on 31 December 2024.

Trial Balance as at 31 December 2024		
	Debit (RM)	**Credit (RM)**
Sales		425,000
Purchase	210,000	
Return	1,600	3,000
Opening inventory as at 1 January 2024	70,500	
Salary	56,000	
Advertisement	12,000	
General expenses	4,800	
Utility expense	5,600	
Discount		1,000
Rent received		24,000
Building	375,000	
Machinery	124,000	
Accumulated depreciation - Machinery		49,600
Account receivables	36,000	
Allowance for doubtful debt		2,400
Cash in hand	30,000	
Overdraft bank		18,000
Account payables		27,000
Long term loan		280,000
Drawings	4,500	
Capital		100,000
	930,000	**930,000**

The following was additional information on 31 December 2024:

i. The depreciation rate on machinery is 10% at cost price.

ii. Increase in allowance for doubtful debts to RM3,200.

iii. Accrued expenses:

General expenses	RM250
Utility expenses	RM500

iv. Expenses paid in advance:

Salary	RM600
Advertisement	RM140

v. Rent received is from 1 February 2024 until 31 January 2025.

vi. Inventory on 31 December 2024 was RM8,400.

According to the information above, you are required to:

CLO1 (a) Report the Statement of Comprehensive Income for the year ended 31 December 2024.

[10 marks]

CLO1 (b) Prepare the Statement of Financial Position as at 31 December 2024.

[15 marks]

SOALAN 4

Baki-baki akaun berikut telah diambil daripada Imbangan Duga Ismail Trading pada 31 Disember 2024.

Imbangan Duga pada 31 Disember 2024		
	Debit (RM)	***Kredit (RM)***
Jualan		*425,000*
Belian	*210,000*	
Pulangan	*1,600*	*3,000*
Inventori awal pada 1 Januari 2024	*70,500*	
Gaji	*56,000*	
Pengiklanan	*12,000*	
Perbelanjaan am	*4,800*	
Perbelanjaan utiliti	*5,600*	
Diskaun		*1,000*
Sewa diterima		*24,000*
Bangunan	*375,000*	
Mesin	*124,000*	
Susutnilai terkumpul - Mesin		*49,600*
Akaun belum terima	*36,000*	
Elaun hutang ragu		*2,400*
Tunai di tangan	*30,000*	
Bank overdraf		*18,000*
Akaun belum bayar		*27,000*
Pinjaman jangka panjang		*280,000*
Ambilan	*4,500*	
Modal		*100,000*
	930,000	***930,000***

Berikut adalah maklumat tambahan pada 31 Disember 2024:

i. *Kadar susutnilai ke atas mesin ialah 10% pada harga kos.*

ii. *Kenaikan dalam peruntukan hutang ragu kepada RM3,200.*

iii. *Perbelanjaan terakru:*

Perbelanjaan am	*RM250*
Perbelanjaan utiliti	*RM500*

iv. *Perbelanjaan dibayar terdahulu:*

Gaji	*RM600*
Pengiklanan	*RM140*

v. *Sewa diterima adalah dari 1 Februari 2024 sehingga 31 Januari 2025.*

vi. *Inventori pada 31 Disember 2024 adalah RM8,400.*

Berdasarkan maklumat di atas, anda dikehendaki:

CLO1 (a) *Melaporkan Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2024.*

[*10 markah*]

CLO1 (b) *Menyediakan Penyata Kedudukan Kewangan pada 31 Disember 2024.*

[*15 markah*]

SOALAN TAMAT