

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

DPB10033: BUSINESS ACCOUNTING

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

Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A: 100 MARKS
BAHAGIAN A: 100 MARKAH

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

SOALAN 1

- CLO1 (a) (i) State **FIVE (5)** accounting processes according to its correct order.

*Nyatakan **LIMA (5)** proses perakaunan mengikut susunan yang betul.*

[5 marks]

[5 markah]

- (ii) State **THREE (3)** internal users and **TWO (2)** external users of accounting information.

*Nyatakan **TIGA (3)** pengguna dalaman dan **DUA (2)** pengguna luaran maklumat perakaunan.*

[5 marks]

[5 markah]

- CLO1 (b) (i) Given the following information, you are required to fill in the value of **X**.

*Diberikan maklumat berikut. Isikan nilai **X***

	Assets (RM) <i>Aset (RM)</i>	Capital (RM) <i>Modal (RM)</i>	Liabilities (RM) <i>Liabiliti (RM)</i>
a.	70 000	X	23 500
b.	X	23 500	75 800
c.	120 000	75 800	X
d.	120 000	120 000	X
e.	X	100 000	100 000

[5 marks]

[5 markah]

- (ii) Choose whether there is an increase or decrease effect in the account of the following transactions:

Kenalpasti samada terdapat kesan peningkatan atau penurunan terhadap akaun di setiap transaksi berikut:

No	Transactions <i>Transaksi</i>	Increase/Decrease <i>Meningkat/Menurun</i>
1	If you pay a telephone bill, is your expenses increasing or decreasing? <i>Sekiranya anda membayar bil telefon, adakah belanja anda meningkat atau menurun?</i>	
2	If you pay salaries, is your expenses increasing or decreasing? <i>Sekiranya anda membayar gaji, adakah belanja anda meningkat atau menurun?</i>	
3	If you sell a motor vehicle, is your asset value increasing or decreasing? <i>Sekiranya anda menjual kenderaan bermotor, adakah nilai aset anda meningkat atau menurun?</i>	
4	If you received a bank loan, is your liability increasing or decreasing? <i>Sekiranya anda menerima pinjaman bank, adakah liabiliti anda meningkat atau menurun?</i>	
5	If you refund money paid by a customer, is your revenue increasing or decreasing? <i>Sekiranya anda memulangkan semula wang yang dibayar oleh seorang pelanggan, adakah hasil anda meningkat atau menurun?</i>	
6	If you sell your goods, is your revenue increasing or decreasing?	

	<i>Sekiranya anda menjual barangniaga, adakah hasil anda meningkat atau menurun?</i>	
7	If you pay your debt to the supplier, is your liability increasing or decreasing? <i>Sekiranya anda membayar hutang kepada pembekal, adakah liabiliti anda meningkat atau menurun?</i>	
8	If you purchase an equipment, is your non-current asset increasing or decreasing? <i>Sekiranya anda membeli peralatan, adakah aset bukan tetap anda meningkat atau menurun?</i>	
9	If you purchase goods by credit, is your liability increasing or decreasing? <i>Sekiranya anda membeli barangniaga secara kredit, adakah liabiliti anda meningkat atau menurun?</i>	
10	If you purchase fixtures and fittings by cash, is your current asset increasing or decreasing? <i>Sekiranya anda membeli kelengkapan dan kelekapan secara tunai, adakah aset semasa anda meningkat atau menurun?</i>	

[10 marks]

[10 markah]

QUESTION 2**SOALAN 2**

CLO1

(a) (i) List **FIVE (5)** source documents used in the business.*Senaraikan LIMA (5) dokumen sumber yang digunakan dalam perniagaan.*

[5 marks]

[5 markah]

(ii) Identify the suitable source document for each of the transactions below:

Kenalpasti dokumen sumber yang bersesuaian bagi setiap transaksi perniagaan di bawah:

No. No.	Transactions Transaksi	Source Document Dokumen Sumber
1.	Owner withdraw goods RM500. <i>Pemilik mengambil barang niaga bernilai RM500.</i>	
2.	Pay rental RM3,800 to Arfah by cheque. <i>Membayar sewa RM3,800 kepada Arfah menggunakan cek.</i>	
3.	Purchase goods from Jiji Venture RM5,600 by credit. <i>Membeli barang niaga daripada Jiji Venture bernilai RM5,600 secara kredit.</i>	
4.	Sold goods to Nusa Trading amounted RM8,500 by cash. <i>Menjual barang niaga kepada Nusa Trading bernilai RM8,500 secara tunai.</i>	
5.	Returns goods to Jiji Venture amounting RM600 for faulty goods. <i>Memulangkan barang niaga kepada Jiji Venture bernilai RM600 kerana salah barang.</i>	

[5 marks]

[5 markah]

(iii) State **FIVE (5)** types of accounting journals.

*Nyatakan **LIMA (5)** jenis jurnal perakaunan.*

[5 marks]

[5 markah]

CLO1

(b) G-Storm Electrical Trading started its business on 1 September 2023. The following transactions took place in the first month of its operation. You are required to categorize the transactions below into the relevant journal.

G-Storm Electrical Trading memulakan perniagaannya pada 1 September 2023.

Urus niaga berikut berlaku pada bulan pertama operasinya. Anda dikehendaki mengkategorikan transaksi di bawah ke dalam jurnal yang berkaitan.

2023 September	Transactions <i>Transaksi</i>	Journal <i>Jurnal</i>
1	The owner Mr. Storm invested cash of RM80,000 into the business. <i>Pemilik En. Storm melabur wang tunai sebanyak RM80,000 ke dalam perniagaan</i>	
5	Purchased office furniture costing RM10,000 on credit from Irea Deco Mart. <i>Membeli perabot pejabat berharga RM10,000 secara kredit daripada Irea Deco Mart.</i>	
6	Purchased goods amounting RM12,000 by cash from Smart Electrical Trading. <i>Membeli barang niaga berjumlah RM12,000 secara tunai daripada Smart Electrical Trading</i>	
8	Sold goods to Azura by cash RM1,500. <i>Menjual barang niaga kepada Azura secara tunai RM1,500.</i>	
12	Mr. Storm brought in his personal used motor van valued at RM42,000 for the business's use. <i>En. Storm membawa masuk van motor peribadinya bernilai RM42,000 untuk kegunaan perniagaan</i>	

15	Mr. Storm took an electrical dough mixer worth RM200 for his personal use. <i>En. Storm mengambil pembancuh doh elektrik bernilai RM200 untuk kegunaan peribadinya.</i>	
18	Sold goods to Nazim on credit amounted RM1,400. <i>Menjual barang niaga kepada Nazim secara kredit berjumlah RM1,400.</i>	
20	Cash payment was made to Rai Deco to settle half the amount of debt. <i>Bayaran tunai telah dibuat kepada Rai Deco untuk menyelesaikan separuh daripada jumlah hutang</i>	
21	A customer, Nazim returned some damaged goods amounted RM380. <i>Seorang pelanggan, Nazim memulangkan beberapa barangan rosak berjumlah RM380.</i>	
30	Paid salaries amounting RM3,200 by cheque. <i>Membuat pembayaran gaji berjumlah RM3,200 dengan cek.</i>	

[10 marks]

[10 markah]

QUESTION 3**SOALAN 3**

- CLO1 (a) i. Define Trial Balance and list **THREE (3)** types of errors that affect the trial balance agreement.

*Terangkan maksud Imbangan Duga dan senaraikan **TIGA (3)** jenis kesilapan yang memberi kesan kepada keseimbangan imbangan duga.*

[5 marks]

[5 markah]

- ii. Identify the normal balance for the following accounts either **Debit** or **Credit**:

*Kenalpasti baki normal bagi akaun berikut sama ada **Debit** atau **Kredit**.*

No	Accounts	Debit or Credit
1.	Investment <i>Pelaburan</i>	
2.	Commission expense <i>Belanja komisyen</i>	
3.	Rental received <i>Sewa diterima</i>	
4.	Capital <i>Modal</i>	
5.	Mortgage <i>Gadaijanji</i>	

[5 marks]

[5 markah]

CLO1

- b) The transactions below were made by Adlina Batik Enterprise in February 2022.
Transaksi berikut adalah dari Adlina Batik Enterprise dalam bulan Februari 2022.

February 1 <i>Februari 1</i>	Started business with RM15 000 cash and office equipment valued at RM5 000 <i>Memulakan perniagaan dengan tunai sebanyak RM15 000 dan peralatan pejabat bernilai RM5 000</i>
3	Opened a bank account at Maybank and deposited RM7 000 cash. <i>Membuka akaun bank di Maybank dan memasukkan tunai sebanyak RM7 000</i>
6	Purchased batik worth RM2 000 on credit from Aminah Trading. Received a trade discount of 5%. <i>Membeli batik bernilai RM2 000 secara hutang dari Aminah Trading dan menerima diskaun niaga sebanyak 5%.</i>
15	Cash sales RM600 to Amalina <i>Jualan tunai RM600 kepada Amalina</i>

Detail out the above transactions into the relevant Accounts.

Perincikan transaksi berikut ke dalam akaun yang berkaitan.

[15 marks]

[15 markah]

QUESTION 4**SOALAN 4**CLO1 (a) List **FIVE (5)** types of adjustment.*Senaraikan LIMA (5) jenis pelarasan.*

[5 marks]

[5 markah]

CLO1 (b) The following is the Trial Balance of RAA Enterprise as at 31st December 2023.*Berikut adalah Imbangan Duga bagi RAA Enterprise pada 31 Disember 2023*

Item <i>Item</i>	Debit (RM) <i>Debit (RM)</i>	Credit (RM) <i>Kredit (RM)</i>
Bank <i>Bank</i>	48,800	
Cash <i>Tunai</i>	10,600	
Equipment (cost) <i>Peralatan (kos)</i>	40,000	
Capital <i>Modal</i>		72,000
Loan <i>Pinjaman</i>		31,480
Account receivable <i>Akaun belum terima</i>	18,000	
Account payable <i>Akaun belum bayar</i>		12,000
Inventory on 1 st January 2023 <i>Inventori pada 1 Januari 2023</i>	9,400	
Sales <i>Jualan</i>		129,320
Purchase <i>Belian</i>	92,500	
Salary <i>Gaji</i>	22,000	
Rental <i>Sewa</i>	3,500	
	244,800	244,800

Additional information:

Maklumat tambahan:

- i. Inventory as of 31st December 2023, RM10,800.
Inventori pada 31 Disember 2023 ialah RM10,800.
- ii. Accrued salary RM500.
Gaji terakru sebanyak RM500.
- iii. Depreciation for equipment is 10% of cost.
Susutnilai peralatan ialah 10% pada kos.

You are required to report:

Anda dikehendaki melaporkan:

- i. Statement of Comprehensive Income for the year ended 31st December 2023.
Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023.

[10 marks]

[10 markah]

- ii. Statement of Financial Position as at 31st December 2023.
Penyata Kedudukan Kewangan pada 31 Disember 2022.

[10 marks]

[10 markah]

SOALAN TAMAT