

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

DPA10183 : BUSINESS ACCOUNTING

TARIKH : 20 MEI 2025

MASA : 11.30 PAGI – 1.30 PETANG (2 JAM)

Kertas ini mengandungi **SEPULUH (10)** 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 is consist of **FOUR (4)** subjective questions. Answer **ALL** questions.

ARAHAN:

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

CLO1

QUESTION 1

(a) (i) Define accounting.

[5 marks]

(ii) List FIVE (5) roles of accountant in business.

[5 marks]

(b) Elaborate the effect of the following business transactions on the accounting equation:

	Assets	=	Liabilities	+	Owners' Equity	Drawing	Revenues	Expenses
1. Started a business with RM100,000 cash at bank and RM32,000 cash in hand.								
2. Paid office rent deposit RM5,000 by cheque.								
3. Bought office furniture by online transfer RM4,700.								
4. Bought inventories by credit from Mei Lin RM25,000.								
5. Owner withdrew RM12,000 from								

business' bank account for personal use.							
6. Sold inventories by credit to Amar RM3,100.							
7. Paid RM350 for electricity bill by cash.							

[15 marks]

SOALAN 1

CLO1

(a) (i) Definisikan perakaunan.

[5 markah]

(ii) Senaraikan LIMA (5) peranan akauntan dalam perniagaan.

[5 markah]

(b) Huraikan kesan transaksi-transaksi perniagaan berikut ke atas persamaan perakaunan:

	Aset	=	Liabiliti	+	Modal	Ambilan	Hasil	Belanja
1. Memulakan perniagaan dengan RM100,000 tunai di bank dan RM32,000 tunai di tangan.								
2. Membayar pendahuluan sewa pejabat RM5,000 menggunakan cek.								
3. Membeli perabot pejabat secara pindahan wang RM4,700.								
4. Membeli inventori secara kredit dari Mei Lin RM25,000.								
5. Pemilik perniagaan mengeluarkan RM12,000 dari akaun bank syarikat bagi kegunaan peribadi.								
6. Menjual inventori secara kredit kepada Amar RM3,100.								
7. Membayar RM350 untuk bil elektrik secara tunai.								

[15 markah]

QUESTION 2

CLO1 (a) Discuss FOUR (4) source of documents used in business.

[10 marks]

CLO2 (b) Following are the business transactions of Megah Cempaka Enterprise:

Date		Transaction
January	1	Started a business with cash at bank RM100,000, cash in hand RM50,000 and premises RM500,000.
	8	Withdrew RM10,000 from business account for business purposes.
	13	Bought office equipment RM4,700 and furniture RM8,500 by cheque.
	26	Bought inventories RM9,500 by cash from Tina.
	30	Paid advertising RM4,250 by cheque.

Detail the above transactions into general journal (narrations are not required).

[15 marks]

SOALAN 2

CLO1

*(a) Bincangkan EMPAT (4) dokumen sumber yang digunakan dalam perniagaan.**[10 markah]*

CLO2

(b) Berikut adalah transaksi-transaksi perniagaan Syarikat Megah Cempaka:

<i>Tarikh</i>	<i>Transaksi</i>
<i>Januari 1</i>	<i>Memulakan perniagaan dengan tunai di bank RM100,000, tunai di tangan RM50,000 dan premis RM500,000.</i>
<i>8</i>	<i>Mengeluarkan RM10,000 daripada akaun perniagaan untuk tujuan perniagaan.</i>
<i>13</i>	<i>Membeli peralatan pejabat RM4,700 dan perabot RM8,500 menggunakan cek.</i>
<i>26</i>	<i>Membeli inventori RM9,500 secara tunai dari Tina.</i>
<i>30</i>	<i>Membayar pengiklanan RM4,250 menggunakan cek.</i>

Perincikan transaks-transaksi tersebut ke dalam jurnal am (penerangan tidak diperlukan).

[15 markah]

QUESTION 3

Zamani's business accounts shows following balances as at 31 December 2023:

Account	RM
Debtors	26,400
Furnitures	11,800
Vehicles	18,400
Creditors	26,276
Bank overdraft	4,800
Inventory as at 1 st January 2023	30,240
Inventory as at 31 st December 2023	25,952
Land	103,200
Discount allowed	2,600
Discount received	600
Cash in hand	200
Purchases	123,220
Sales	196,740
Wages and salaries	24,140
General expenses	520
Interest expenses	420
Carriage inwards	132
Advertising	1,008
Vehicle expenses	1,340
Mortgage on premises	7,680
Capital	135,616
Insurance	1,492
Bad debt	600
Drawings	16,000
Premises	10,000

CLO2 Prepare Trial Balance for Zamani Slam Enterprise as at 31 December 2023.

[25 marks]

SOALAN 3

Akaun perniagaan Zamani Slam Enterprise menunjukkan baki-baki berikut pada 31 Disember 2023:

Akaun	RM
<i>Penghutang</i>	<i>26,400</i>
<i>Perabot</i>	<i>11,800</i>
<i>Kenderaan</i>	<i>18,400</i>
<i>Pemiutang</i>	<i>26,276</i>
<i>Overdraf bank</i>	<i>4,800</i>
<i>Inventori pada 1 Januari 2023</i>	<i>30,240</i>
<i>Inventori pada 31 Disember 2023</i>	<i>25,952</i>
<i>Tanah</i>	<i>103,200</i>
<i>Diskaun diberi</i>	<i>2,600</i>
<i>Diskaun diterima</i>	<i>600</i>
<i>Tunai di tangan</i>	<i>200</i>
<i>Pembelian</i>	<i>123,220</i>
<i>Jualan</i>	<i>196,740</i>
<i>Upah dan gaji</i>	<i>24,140</i>
<i>Perbelanjaan am</i>	<i>520</i>
<i>Belanja faedah</i>	<i>420</i>
<i>Angkutan masuk</i>	<i>132</i>
<i>Pengiklanan</i>	<i>1,008</i>
<i>Penyelenggaraan kenderaan</i>	<i>1,340</i>
<i>Cagaran atas premis</i>	<i>7,680</i>
<i>Modal</i>	<i>135,616</i>
<i>Insurans</i>	<i>1,492</i>
<i>Hutang lapuk</i>	<i>600</i>
<i>Ambilan</i>	<i>16,000</i>
<i>Premis</i>	<i>10,000</i>

CLO2 Sediakan Imbangan Duga bagi perniagaan Zamani Slam Enterprise pada 31 Disember 2023.

[25 markah]

QUESTION 4

Excellent Trading had the following account balances as at 31 December 2023:

Account	Debit (RM)	Credit (RM)
Capital		322,000
Cash at Bank	25,750	
Cash in Hand	11,500	
Premises	400,000	
Motor Vehicles	63,000	
Account Receivables and Payables	14,000	20,000
Loan		130,000
Opening Inventory	23,000	
Purchases and Sales	100,000	176,000
Return Inwards and Outwards	13,000	16,000
Advertising	4,800	
Depreciation: Motor Vehicles		9,450
Rent	24,000	
Commission		5,600
	679,050	679,050

Additional information:

- (i) Inventory as at 31 December 2023 worth RM18,100.
- (ii) Advertising has been accrued by RM1,200.
- (iii) Commission was received in advance RM750.
- (iv) Motor vehicles need to be depreciated at 15% per annum on cost.

CLO2

Prepare:

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

[15 marks]

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

[10 marks]

SOALAN 4

Syarikat Excellent mempunyai baki akaun-akaun berikut pada 31 Disember 2023:

Akaun	Debit (RM)	Kredit (RM)
Modal		322,000
Tunai di Bank	25,750	
Tunai di Tangan	11,500	
Premis	400,000	
Kenderaan	63,000	
Akaun Penghutang dan Pemiutang	14,000	20,000
Pinjaman		130,000
Inventori Awal	23,000	
Belian dan Jualan	100,000	176,000
Pulangan Masuk dan Keluar	13,000	16,000
Pengiklanan	4,800	
Susutnilai: Kenderaan		9,450
Sewa	24,000	
Komisen		5,600
	679,050	679,050

Maklumat tambahan:

- (i) Inventori pada 31 Disember 2023 bernilai RM18,100.
- (ii) Pengiklanan terakru sebanyak RM1,200.
- (iii) Komisen terdahulu RM750.
- (iv) Kenderaan perlu disusutnilai sebanyak 15% setahun pada harga kos.

CLO2

Sediakan:

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

[15 markah]

- (b) Penyata Kedudukan Kewangan pada 31 Disember 2023.

[10 markah]

END OF QUESTIONS