

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 : 2025/2026

DPA10183 : BUSINESS ACCOUNTING

TARIKH : 30 NOVEMBER 2025

MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Sruktur (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)** subjectives questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

- CLO1 a. (i) State the definition of accounting [5 marks]
- (ii) State 5 users of accounting information? [5 marks]

- CLO1 b. (i) Categorize the following accounts into the accurate accounting classification.

Account Name	Account Type
1. Motor Vehicle	
2. Salary	
3. Debtors	
4. Drawing	
5. Mortgage loan	

[5 marks]

- (ii) Elaborate the effects of the business transaction on the accounting equation below:

No	Transaction	Effect						
		Asset	+Expenses	+Drawing	=	Liabilities	+Revenues	+Capital
	Example: Bought furniture by cash	+ Furniture - Cash						

No	Transaction	Effect						
		Asset	+Expenses	+Drawing	=	Liabilities	+Revenues	+Capital
1.	Sold goods by cash							
2.	Paid rental by cheque							
3.	Received commission by online banking transfer							
4.	Bought goods on credit from Marissa							
5.	Bought motorcycle by cash							

[10 marks]

SOALAN 1

CLO1 a. (i) Nyatakan definisi perakaunan.

[5 markah]

(ii) Nyatakan 5 pengguna maklumat perakaunan

[5 markah]

CLO1 b. (i) Kategorikan akaun-akaun di bawah ke dalam klasifikasi akaun yang betul.

Account Name	Account Type
1. Kenderaan	
2. Gaji	
3. Penghutang	
4. Ambilan	
5. Pinjaman gadai janji	

[5 markah]

(ii) Terangkan kesan-kesan transaksi perniagaan kepada persamaan perakaunan:

No	Transaksi	Kesan						
		Aset	+Belanja	+Ambilan	=	Liabiliti	+Hasil	+Modal
	Contoh: Beli perabot secara tunai	+ Perabot - Tunai						
1.	Jual barang niaga secara tunai							
2.	Bayar sewa menggunakan cek							
3.	Terima komisen							

No	Transaksi	Kesan						
		Aset	+Belanja	+Ambilan	=	Liabiliti	+Hasil	+Modal
	<i>secara pindahan tunai bank.</i>							
4.	<i>Beli barang niaga secara kredit dari Marissa</i>							
5.	<i>Beli motosikal secara tunai</i>							

[10 markah]

QUESTION 2

CLO1

- a. Fill in the type of books of original entry for the following transaction:

No	Transaction	Books of Original Entry
	<i>Example: Paid utility expenses via cash</i>	<i>Cash Book</i>
1.	Started the business with cash and bank	
2.	Purchased goods and paid via cash	
3.	Received cash from sales	
4.	Withdrew cash for personal insurance	
5.	Bought furniture on credit from Lini Home	
6.	Bought goods on credit from Mr Glam	
7.	Paid salary via cheque	
8.	Sent invoice to Marina Trading	
9.	Receive credit note from Mr Glam	
10.	Marina Trading returned defective goods	

[10 marks]

- CLO2 b. Fill in the following transaction into the correct column of debit and credit:

No	Transaction	Debit	Credit
	<i>Example:</i> <i>Paid utility expenses by cash</i>	<i>Utility</i>	<i>Cash</i>
1.	Started the business with cash and bank		
2.	Purchased goods and paid by cash		
3.	Received cash from sales		
4.	Withdrew cash for personal insurance		
5.	Bought furniture on credit from Lovely Home		
6.	Bought goods on credit from Mr Geez		
7.	Paid salary by cheque		

[15 marks]

SOALAN 2

- CLO1 a. Isikan buku catatan pertama bagi urus niaga berikut:

No	Urus niaga	Buku Catatan Pertama
	<i>Contoh:</i> <i>Bayar belanja utiliti secara tunai</i>	<i>Buku Tunai</i>
1.	<i>Memulakan perniagaan dengan tunai dan bank</i>	
2.	<i>Beli barang niaga dan bayar secara tunai</i>	
3.	<i>Terima tunai hasil dari jualan</i>	
4.	<i>Ambilan tunai untuk insurans peribadi</i>	
5.	<i>Beli perabot secara kredit dari Lini Home</i>	
6.	<i>Beli barang niaga secara kredit daripada Mr Glam</i>	
7.	<i>Bayar gaji menggunakan cek</i>	
8.	<i>Hantar inouis kepada Marina Trading</i>	
9.	<i>Terima nota kredit daripada Mr Glam</i>	
10.	<i>Marina Trading memulangkan barang yang rosak</i>	

[10 markah]

CLO2 b. Isikan urus niaga berikut ke ruangan debit dan kredit yang betul:

No	Urus niaga	Debit	Kredit
	<i>Contoh:</i> <i>Bayar belanja utiliti secara tunai</i>	<i>Utiliti</i>	<i>Tunai</i>
1.	<i>Memulakan perniagaan dengan tunai dan bank</i>		
2.	<i>Beli barang niaga dan bayar secara tunai</i>		
3.	<i>Terima tunai hasil dari jualan</i>		
4.	<i>Ambilan tunai untuk insurans peribadi</i>		
5.	<i>Beli perabot secara kredit dari Lovely Home</i>		
6.	<i>Beli barang niaga secara kredit dari Mr Geez</i>		
7.	<i>Bayar gaji menggunakan cek</i>		

[15 markah]

QUESTION 3

CLO2 The following are the account balances of Sapura Grocery Sdn Bhd for the year ended 31 December 2024. You are required to prepare the complete Trial Balance as of 31 December 2024.

Account	Amount (RM)
Capital	20,000
Vehicle	50,000
Office Equipment	9,600
Mortgage	35,000
Cash	8,660
Sales	148,640
Purchases	61,560
Return Inwards	440

Return Outwards	300
Investment	15,300
Commission Received	2,400
Discount Allowed	550
Salary and Wages	15,750
Interest on Loan	880
Carriage Inwards	700
Utility	860
Insurance on purchases	3,000
Interest on Investment	530
Premises	20,000
Rent Received	1,000
Fixture & Fittings	15,000
Accounts Receivables	16,200
Bank	32,000
Accounts Payable	23,830
Loan- Maybank	28,000
Drawings	8,600
Carriage Outwards	600

[25 marks]

SOALAN 3

CLO2

Berikut merupakan baki akaun bagi Sapura Grocery Sdn Bhd bagi tahun berakhir 31 Disember 2024. Anda dikehendaki menyediakan Imbangan Duga yang lengkap pada 31 Disember 2024.

Account	Amount (RM)
<i>Modal</i>	20,000
<i>Kenderaan</i>	50,000
<i>Kelengkapan Pejabat</i>	9,600

<i>Gadai janji</i>	35,000
<i>Tunai</i>	8,660
<i>Jualan</i>	148,640
<i>Belian</i>	61,560
<i>Pulangan Masuk</i>	440
<i>Pulangan Keluar</i>	300
<i>Pelaburan</i>	15,300
<i>Komisen Diterima</i>	2,400
<i>Diskaun Diberi</i>	550
<i>Gaji dan Upah</i>	15,750
<i>Faedah atas Pinjaman</i>	880
<i>Angkutan Masuk</i>	700
<i>Utiliti</i>	860
<i>Insurans atas belian</i>	3,000
<i>Faedah atas pelaburan</i>	530
<i>Premis</i>	20,000
<i>Sewa Diterima</i>	1,000
<i>Lekapan & Lengkapan</i>	15,000
<i>Akaun Belum Terima</i>	16,200
<i>Bank</i>	32,000
<i>Akaun Belum Bayar</i>	23,830
<i>Pinjaman- Maybank</i>	28,000
<i>Ambilan</i>	8,600
<i>Angkutan Keluar</i>	600

[25 markah]

QUESTION 4

The trial balance shown below was extracted from the books of Terus Jaya Sdn Bhd on 31 December 2024.

TERUS JAYA SDN BHD

Trial Balance as of 31 December 2024

Particulars	Debit (RM)	Credit (RM)
Accounts payable		45,900
Accounts receivables	87,100	
Bad debts	700	
Bank	14,000	
Capital		89,500
Cash	2,000	
Discount allowed	350	
Discount received		725
Drawings	700	
Fixed deposit	4,581	
Fixtures and fittings	30,000	
Freight inwards	368	
Freight outwards	400	
Import duties	500	
Insurance	560	
Insurance on purchases	425	
Interest	450	689
Inventory	29,500	
Land	120,000	
Long term loan		80,000
Motor vehicles	80,000	
Provision for depreciation - Fixtures and fittings		8,000
- Motor vehicles		12,000
Purchases	123,890	
Rental received		3,200
Repair and maintenance	890	
Return inwards	620	

Return outwards		3,000
Salaries	12,500	
Sales		269,500
Stationery	1,200	
Utility bills	1,780	
Total	512,514	512,514

Additional information:

- i. Closing inventory on 31 December 2024 was valued at RM9,000 (market price) and RM8,800 (cost price).
- ii. Utility bills for the year was RM1,880.
- iii. Stationeries was only RM1,050 for this year.
- iv. Rental received accrued is RM820.
- v. The provision for doubtful debts is at a rate of 5% from the total account receivables.
- vi. Depreciation at the rate of 10% per annum on cost to be charged on motor vehicles and fixtures and fittings.

You are required to prepare:

CLO2 a) The Statement of Comprehensive Income for the year ended 31 December 2024.
[15 marks]

CLO2 b) The Statement of Financial Position as of 31 December 2024.
[10 marks]

SOALAN 4

Imbangan Duga berikut adalah petikan daripada buku-buku Terus Jaya Sdn Bhd pada 31 Disember 2024.

TERUS JAYA SDN BHD

Imbangan Duga pada 31 Disember 2024

Butiran	Debit (RM)	Kredit (RM)
Akaun Belum Terima		45,900
Akaun Belum Bayar	87,100	
Hutang lapuk	700	
Bank	14,000	
Modal		89,500
Tunai	2,000	
Diskaun diberi	350	
Diskaun diterima		725
Ambilan	700	
Deposit Tetap	4,581	
Lekapan dan Lengkapan	30,000	
Angkutan masuk	368	
Angkutan keluar	400	
Duti import	500	
Insuran	560	
Insuran atas belian	425	
Faedah	450	689
Inventori	29,500	
Tanah	120,000	
Pinjaman jangka panjang		80,000
Kenderaan	80,000	
Peruntukan susutnilai – Lekapan dan Lengkapan		8,000
- Kenderaan		12,000
Belian	123,890	
Sewa diterima		3,200
Penyelenggaraan dan pembaikan	890	
Pulangan masuk	620	

<i>Pulangan keluar</i>		3,000
<i>Gaji</i>	12,500	
<i>Jualan</i>		269,500
<i>Alat tulis</i>	1,200	
<i>Bil utiliti</i>	1,780	
<i>Jumlah</i>	512,514	512,514

Maklumat tambahan:

- i. Inventori akhir pada 31 Disember 2024 bernilai RM 9,000 (harga pasaran) dan RM 8,800 (harga kos).*
- ii. Bil utiliti pada tahun ini adalah RM 1,880.*
- iii. Alat tulis pada tahun ini hanya sebanyak RM1,050.*
- iv. Sewa diterima terakru ialah RM 820.*
- v. Peruntukan hutang ragu adalah pada kadar 5% ke atas akaun penghutang.*
- vi. Susutnilai pada kadar 10% setahun atas kos dikenakan ke atas Kenderaan dan Lekapan dan Lengkapan.*

Anda dikehendaki untuk menyediakan:

CLO2 a) *Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2024.*

[15 markah]

CLO2 b) *Penyata Kedudukan Kewangan pada 31 Desember 2024*

[10 markah]

SOALAN TAMAT