

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

DPA30053 : FINANCIAL ACCOUNTING 3

TARIKH : 29 NOVEMBER 2025

MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

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

Struktur (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) Give the definition of an intangible asset according to MFRS 138 together with **THREE (3)** examples.

[5 marks]

- CLO1 (b) Berkat Solusi Berhad acquired a patent costing of RM500,000 for its new product in January 2023. It is estimated that the useful life of the patent is 8 years.

Required:

Report of the amount of amortization in Extract Statement of Comprehensive Income and value of patent in Extract Statement of Financial Position as of 31 December 2024.

[5 marks]

- CLO1 (c) Prima Astana Berhad was issued 1,200,000 ordinary shares at RM2.00 each to the public, payable as follows:

STAGES	RM
Application	1.00
Allotment	0.50
First Call	0.30
Final Call	0.20

Application for 1,800,000 new shares was received. The company directors resolved to reject 200,000 unsuccessful applications and the money will be

returned. The balance of application money was transferred to the allotment account.

All money were duly collected when due except for a shareholder, Puan Zara with 100,000 shares who paid the final call money together with the first call.

You are required to prepare the journal entries for the given transactions.

[15 marks]

SOALAN 1

CLO1 (a) Berikan definisi aset tak ketara menurut MFRS 138 berserta **TIGA (3)** contoh.
[5 markah]

CLO1 (b) Berkat Solusi Berhad telah memperolehi paten dengan kos RM500,000 untuk produk baharunya pada Januari 2023. Dianggarkan usia guna paten tersebut ialah 8 tahun.

Dikehendaki:

Laporkan jumlah pelunasan paten dalam Petikan Penyata Pendapatan Komprehensif dan nilai paten dalam Petikan Penyata Kedudukan Kewangan pada 31 Disember 2024.

[5 markah]

CLO1 (c) Prima Astana Berhad telah menerbitkan 1,200,000 saham biasa pada harga RM2.00 setiap satu kepada orang ramai, dibayar seperti berikut:

PERINGKAT	RM
Permohonan	1.00
Perumpukan	0.50
Panggilan Awal	0.30
Panggilan Akhir	0.20

Permohonan untuk 1,800,000 saham baharu telah diterima. Para pengarah syarikat memutuskan untuk menolak 200,000 permohonan yang tidak berjaya

dan wang itu akan dikembalikan. Baki wang permohonan telah dipindahkan ke akaun peruntukan.

Semua wang telah berjaya dikutip pada masa yang ditetapkan kecuali pemegang saham, Puan Zara dengan pegangan 100,000 saham yang membayar wang panggilan terakhir bersama-sama dengan panggilan pertama.

Anda dikehendaki menyediakan catatan jurnal bagi transaksi yang diberikan.

[15 markah]

QUESTION 2

- CLO1 (a) State **THREE (3)** types of liability instrument and its **TWO (2)** measurement methods.

[5 marks]

- CLO1 (b) Usaha Jaya Berhad issued 4% debentures with a nominal value of RM4,000,000 on 1 January 2023. The debentures were issued at a discount of 2.5% and the issue cost incurred was RM200,000. The debentures will be redeemed at a premium of 10% at the end of the fourth year. The effective interest rate is 6%. The interest is to be paid on 31 December. The debentures are measured at amortised cost.

Based on the information above, fill in the debenture amortization table below for Usaha Jaya Berhad starting from 1/1/2023 to 31/12/2026 (round up the answer)

Date	Carrying Amount	Effective interest	Interest Paid	Carrying Amount 31 December

[10 marks]

- CLO1 (c) Given below is the Statement of Financial Position of Dua Lima Berhad as at 30 September 2024 before the redemption of 600,000 5% redeemable preference shares.

Dua Lima Berhad	
Statement of Financial Position as at 30 September 2024	
	RM
Non-current assets	1,900,000
Current assets (except cash at bank)	1,000,000
Cash at bank	1,000,000
	3,900,000
Issued share capital	
1,000,000 ordinary shares	2,200,000
Retained profits	750,000
Non-current liability	
600,000 5% redeemable preference shares	720,000
Current liabilities	230,000
	3,900,000

On 30 September 2024, Dua Lima Berhad will redeem the 600,000 5% redeemable preference shares at a premium of 20%.

Dua Lima Berhad issued new 240,000 ordinary shares at RM3.00 per share to facilitate the redemption of the preference shares.

You are required to prepare the followings:

- i. The journal entries to record the above transactions of Dua Lima Berhad. [3 marks]
- ii. The Statement of Financial Position immediately after the redemption. [7 marks]

SOALAN 2

CLO1 (a) Nyatakan **TIGA (3)** jenis instrumen liabiliti dan **DUA (2)** jenis pengukurannya.
[5 markah]

CLO1 (b) Usaha Jaya Berhad menerbitkan debentur 4% dengan nilai nominal RM4,000,000 pada 1 Januari 2023. Debentur telah diterbitkan pada diskaun 2.5% dan kos terbitan yang ditanggung ialah RM200,000. Debentur akan ditebus pada premium 10% pada akhir tahun keempat. Kadar faedah efektif ialah 6%. Faedah akan dibayar pada 31 Disember. Debentur diukur pada kos terlunas.

Berdasarkan maklumat di atas, isikan jadual pelunasan debentur di bawah untuk Usaha Jaya Berhad bermula dari 1/1/2023 hingga 31/12/2026 (bundarkan jawapan).

<i>Tarikh</i>	<i>Amaun bawaan</i>	<i>Faedah efektif</i>	<i>Faedah dibayar</i>	<i>Amaun bawaan 31 Disember</i>

[10 markah]

CLO1 (c) Di bawah adalah Penyata Kedudukan Kewangan Dua Lima Berhad pada 30 September 2024 sebelum penebusan 600,000 5% saham keutamaan boleh tebus.

Dua Lima Berhad	
Penyata Kedudukan Kewangan pada 30 September 2024	
	RM
<i>Aset bukan semasa</i>	<i>1,900,000</i>
<i>Aset semasa (kecuali tunai di bank)</i>	<i>1,000,000</i>
<i>Tunai di bank</i>	<i>1,000,000</i>
	3,900,000

<i>Modal saham yang dikeluarkan</i>	
<i>1,000,000 saham biasa</i>	<i>2,200,000</i>
<i>Untung tertahan</i>	<i>750,000</i>
<i>Liabiliti bukan semasa</i>	
<i>600,000 5% Saham keutamaan boleh tebus</i>	<i>720,000</i>
<i>Liabiliti semasa</i>	<i>230,000</i>
	<i>3,900,000</i>

Pada 30 September 2024, Dua Lima Berhad akan menebus 600,000 5% saham keutamaan boleh tebus pada premium 20%.

Dua Lima Berhad menerbitkan 240,000 saham biasa baharu pada RM3.00 sesaham untuk memudahkan penebusan saham keutamaan.

Anda dikehendaki menyediakan yang berikut:

- i. Catatan jurnal untuk merekodkan transaksi Dua Lima Berhad di atas.*
[3 markah]
- ii. Penyata Kedudukan Kewangan selepas penebusan.*
[7 markah]

QUESTION 3

- CLO1 (a) Explain **THREE (3)** examples of external users of financial statements, as well as their purposes of using the financial statements.

[5 marks]

- CLO1 (b) Below is the Trial Balance of Mentari Berhad as of 31 December 2024.

	DEBIT(RM)	CREDIT(RM)
Ordinary shares of RM1 each		220,000
10% Preference shares of RM1 each		80,000
10% Debenture		40,000
Land and building	300,000	
Investment - quoted	41,000	
Gross profit		215,000
Office expenses	81,000	
Directors remuneration	32,000	
Auditor's fees	6,000	
Debenture interest	2,000	
Trade receivables	89,000	
Trade payables		31,000
Bank	20,000	
Franchise	45,000	
Accumulated amortization - franchise		6,000
Retained profits 1 January 2024		67,000
Interims dividends - preference	5,000	
Tax paid for the year	4,000	
Inventory as at 31 December 2024	37,000	
Investment income		3,000
	662,000	662,000

Additional information:

The following adjustments and provisions are to be made:

1. Accrued debenture interest relating to the second half of the year.
2. The franchise's useful life was estimated to be 15 years and is amortized using straight line method.
3. Tax charge for the year estimated at RM23,000.
4. The directors have proposed transferring RM12,000 to the general reserve and declaring a final dividend on preference shares.

You are required to prepare the followings financial statement for an **internal use**:

- i. Statement of Comprehensive Income for the year ended 31 December 2024. [5 marks]
- ii. Statement of Changes in Equity for the year ended 31 December 2024. [5 marks]
- iii. Statement of Financial Position as at 31 December 2024. [10 marks]

SOALAN 3

- CLO1 (a) Terangkan **TIGA (3)** contoh pengguna luaran penyata kewangan serta tujuan mereka menggunakan penyata kewangan. [5 markah]

- CLO1 (b) Berikut adalah Imbangan Duga Mentari Berhad seperti pada 31 Disember 2024.

	DEBIT (RM)	KREDIT (RM)
Saham biasa bernilai RM1 setiap satu		220,000
10% Saham keutamaan bernilai RM1 setiap satu		80,000
10% Debentur		40,000
Tanah dan bangunan	300,000	
Pelaburan - tersenarai	41,000	
Untung kasar		215,000
Belanja pejabat	81,000	

<i>Ganjaran pengarah</i>	32,000	
<i>Yuran audit</i>	6,000	
<i>Faedah debentur</i>	2,000	
<i>Penghutang dagangan</i>	89,000	
<i>Pemiutang dagangan</i>		31,000
<i>Bank</i>	20,000	
<i>Francais</i>	45,000	
<i>Pelunasan terkumpul - francais</i>		6,000
<i>Untung tertahan pada 1 Januari 2024</i>		67,000
<i>Dividen interim - saham keutamaan</i>	5,000	
<i>Cukai dibayar</i>	4,000	
<i>Inventori pada 31 Disember 2024</i>	37,000	
<i>Pendapatan pelaburan</i>		3,000
	662,000	662,000

Maklumat Tambahan:

Pelarasan dan peruntukan berikut perlu dibuat:

1. *Faedah debentur terakru bagi separuh tahun kedua.*
2. *Usia guna francais dianggarkan selama 15 tahun dan dilunaskan menggunakan kaedah garis lurus.*
3. *Caj cukai bagi tahun semasa dianggarkan sebanyak RM23,000.*
4. *Pengarah telah mencadangkan pemindahan RM12,000 ke rizab am dan mengisytiharkan dividen akhir ke atas saham keutamaan.*

*Anda dikendaki untuk menyediakan penyata kewangan berikut untuk **kegunaan dalaman**:*

- i. *Penyata Pendapatan Komprehensif untuk tahun berakhir 31 Disember 2024.*
[5 markah]
- ii. *Penyata Perubahan Ekuiti pada tahun berakhir 31 Disember 2024.*
[5 markah]
- iii. *Penyata Kedudukan Kewangan pada 31 Disember 2024.*
[10 markah]

QUESTION 4

CLO1 (a) Categorize the following activities according to relevant cash flow activities.

	Transaction	Cash flow activities (Operating/ Financing/ Investing)
i.	Cash proceeds from issuance of shares	
ii.	Decrease in inventory	
iii.	Cash receipts on sales of machinery	
iv.	Purchase of land by cash	
v.	Cash payment for ordinary shares dividend	

[5 marks]

CLO1 (b) The following information was taken from books of Aurora Jelita Berhad for the year ended 31 December 2024 and 31 December 2023.

	31 December 2024	31 December 2023
Freehold land	5,150,000	4,270,000
Motor vehicle (cost)	1,904,000	1,703,500
Accumulated depreciation – Motor vehicle	(440,000)	(350,000)
Long term investment	720,000	516,000
Inventories	86,000	76,000
Trademark	89,000	104,500
Trade receivables	76,900	156,400
Cash at bank	242,000	122,000
	7,827,900	6,598,400
Ordinary shares	6,400,000	5,600,000
Retained earnings	462,800	372,800
8% Debentures	520,000	180,000
Tax payables	88,000	52,000

Trade payable	357,100	393,600
	7,827,900	6,598,400

Additional information:

1. Motor vehicles which had an original cost of RM100,000 was sold for RM34,000. The accumulated depreciation for the motor vehicles was RM54,000.
2. Tax expense charged for 2024 was RM48,000.
3. Long term investment costing RM68,000 was sold for RM65,000.

Illustrate the Statement of Cash Flow for the year ended 31 December 2024 by using indirect method.

[20 marks]

SOALAN 4

- CLO1 (a) Kategorikan aktiviti berikut mengikut aktiviti aliran tunai yang berkaitan.

	<i>Transaksi</i>	<i>Aktiviti aliran tunai (Operasi/ Pembiayaan/ Pelaburan)</i>
i.	<i>Hasil tunai daripada terbitan saham</i>	
ii.	<i>Pengurangan dalam inventori</i>	
iii.	<i>Penerimaan tunai atas jualan mesin</i>	
iv.	<i>Pembelian tanah secara tunai</i>	
v.	<i>Bayaran tunai untuk dividen saham biasa</i>	

[5 markah]

- CLO1 (b) Maklumat berikut diambil daripada buku Aurora Jelita Berhad bagi tahun berakhir 31 Disember 2024 dan 31 Disember 2023.

	31 Disember 2024	31 Disember 2023
<i>Tanah pegangan bebas</i>	5,150,000	4,270,000
<i>Kenderaan bermotor (kos)</i>	1,904,000	1,703,500
<i>Susut nilai terkumpul – Kenderaan bermotor</i>	(440,000)	(350,000)
<i>Pelaburan jangka panjang</i>	720,000	516,000
<i>Inventori</i>	86,000	76,000
<i>Tanda dagangan</i>	89,000	104,500
<i>Akaun belum terima</i>	76,900	156,400
<i>Tunai di bank</i>	242,000	122,000
	7,827,900	6,598,400
<i>Saham biasa</i>	6,400,000	5,600,000
<i>Untung tertahan</i>	462,800	372,800
<i>8% Debentur</i>	520,000	180,000
<i>Cukai kena bayar</i>	88,000	52,000
<i>Akaun belum bayar</i>	357,100	393,600
	7,827,900	6,598,400

Maklumat tambahan:

- Kenderaan bermotor yang kos asalnya RM100,000 dijual pada harga RM34,000. Susut nilai terkumpul bagi kenderaan bermotor itu ialah RM54,000.*
- Perbelanjaan cukai yang telah dikenakan untuk 2024 ialah RM48,000.*
- Pelaburan jangka panjang yang bernilai RM68,000 telah dijual pada harga RM65,000.*

Ilustrasikan Penyata Aliran Tunai bagi tahun berakhir 31 Disember 2024 dengan menggunakan kaedah tidak langsung.

[20 markah]

SOALAN TAMAT