

SULIT

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**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

DPB10033 : BUSINESS ACCOUNTING

TARIKH : 15 MEI 2025

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

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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

CLO1

a) (i) Describe the following basic accounting concepts:

- a. Historical cost concept
- b. Money measurement concept
- c. Prudence concept

[5 marks]

(ii) State **FIVE (5)** users in accounting.

[5 marks]

CLO1

b) (i) Explain **THREE (3)** accounting bodies in Malaysia.

[5 marks]

(ii) Referring to the accounting equation, report the missing items' value from the table below.

Capital	Asset	Liability
(i)	RM50,000	RM20,000
RM100,000	(ii)	RM30,000
RM150,000	RM200,000	(iii)
RM80,000	(iv)	RM60,000
(v)	RM150,000	RM80,000

[10 marks]

SOALAN 1

CLO1

a) (i) Huraikan konsep asas perakaunan berikut:

- a. Konsep kos sejarah
- b. Konsep pengukuran matawang
- c. Konsep berhati-hati

[5 markah]

(ii) Nyatakan **LIMA (5)** pengguna dalam perakaunan.

[5 markah]

CLO1

b) (i) Terangkan **TIGA (3)** badan perakaunan di Malaysia

[5 markah]

(ii) Merujuk kepada persamaan perakaunan, laporkan nilai item yang hilang daripada jadual di bawah.

Modal	Aset	Liabiliti
(i)	RM50,000	RM20,000
RM100,000	(ii)	RM30,000
RM150,000	RM200,000	(iii)
RM80,000	(iv)	RM60,000
(v)	RM150,000	RM80,000

[10 markah]

QUESTION 2

CLO1

a) Describe the sources of documents below:

- a. Delivery order
- b. Debit note
- c. Cheque

[5 marks]

CLO1

b) (i) You are required to report the transactions below in the appropriate journals.

Date	Transactions
2024 Jan 6	Sold goods to Woderful Enterprise for RM 900 on credit
9	Bought goods RM1,300 from Home Tech Enterprise by credit
10	Sold goods for RM 3,300 on credit to Mone Enterprise
16	Return goods to Home Tech Enterprise due to faulty RM 200
20	Bought goods for RM 2,500 from Daily Shop by credit

[10 marks]

(ii) You are required to report the trial balance as at 30th September 2023.

Home Tech Enterprise
Trial Balance as at 30 September 2023

Particulars	Amount (RM)
Cash in hand	1,000
Land and Building	300,000
Accounts Payable	60,000
Sales	200,000
Salaries & wages	28,000
Capital	101,000
Cash at bank	10,000
Plant & Machinery	150,000
Accounts Receivable	30,000

Purchases	80,000
Inventory	12,000
Loan	250,000

[10 marks]

SOALAN 2

CLO1

a) Huraikan sumber dokumen di bawah:

- a. Pesanan penghantaran
- b. Nota debit
- c. Cek

[5 markah]

b) (i) Anda dikehendaki melaporkan transaksi di bawah dalam jurnal yang sesuai.

Tarikh	Urusniaga
2024 Jan 6	Menjual barang kepada Woderful Enterprise dengan harga RM 900 secara kredit
9	Membeli barangan RM1,300 daripada Home Tech Enterprise secara kredit
10	Menjual barang dengan harga RM 3,300 secara kredit kepada Mone Enterprise
16	Memulangkan barang kepada Home Tech Enterprise kerana rosak RM 200
20	Membeli barang dengan harga RM 2,500 dari Daily Shop secara kredit

[10 markah]

CLO1

(ii) Anda dikehendaki melaporkan baki percubaan pada 30 September 2023.

Home Tech Enterprise
Imbangan Duga pada 30 September 2023

Perkara	Amaun (RM)
<i>Wang tunai di tangan</i>	<i>1,000</i>
<i>Tanah dan Bangunan</i>	<i>300,000</i>
<i>Akaun Belum Bayar</i>	<i>60,000</i>
<i>Jualan</i>	<i>200,000</i>
<i>Gaji & upah</i>	<i>28,000</i>
<i>Modal</i>	<i>101,000</i>
<i>Tunai di bank</i>	<i>10,000</i>
<i>Loji & Jentera</i>	<i>150,000</i>
<i>Akaun Belum Terima</i>	<i>30,000</i>
<i>Pembelian</i>	<i>80,000</i>
<i>Inventori</i>	<i>12,000</i>
<i>Pinjaman</i>	<i>250,000</i>

[10 markah]

QUESTION 3

CLO1

a) (i) State the double entry (debit or credit) into the following table.

Particular	Debit	Credit
Accrued commission received		
Accrued salaries expenses		
Rental receive in advanced		

[5 marks]

CLO1

(ii) The company Allen Sdn Bhd has bought new machinery costing RM 120,000 for a new factory in Alor Star, Kedah. The factory is opening on 1 January 2022. The annual depreciation rate is 10% on cost.

You are required to count the amount of depreciation and accumulated depreciation for the year 2022 and 2023.

[5 marks]

CLO1

b) The following was extracted from the book of Manny Company. The accounting period is twelve months.

Trial Balance as at 31 December 2023

	Dr (RM)	Cr (RM)
Stationeries	400	
Insurance	1,200	
Rental received		2,000

Additional information:

- 1) Stationeries inventory that is not used is RM 100.
- 2) Annual insurance premium paid is for three months until 30 March 2024.
- 3) Monthly rental is RM 200.

Report the adjustment entries in the:

- (i) Relevant day books and ledgers.
- (ii) Extract Statement of Comprehensive Income and Statement of Financial Position.

[15 marks]

SOALAN 3

CLO1

- a) (i) Nyatakan catatan bergu (debit atau kredit) ke dalam jadual berikut.

<i>Perkara</i>	<i>Debit</i>	<i>Kredit</i>
<i>Komisen terakru diterima</i>		
<i>Perbelanjaan gaji terakru</i>		
<i>Sewa terdahulu</i>		

[5 markah]

CLO1

- (ii) Syarikat Allen Sdn Bhd telah membeli jentera baharu berharga RM 120,000 untuk kilang baharu di Alor Star, Kedah. Kilang itu dibuka pada 1 Januari 2022. Kadar susut nilai tahunan ialah 10% ke atas kos.

Anda dikehendaki mengira jumlah susut nilai dan susut nilai terkumpul untuk tahun 2022 dan 2023.

[5 markah]

CLO1

- b) Berikut dipetik daripada buku Syarikat Manny. Tempoh perakaunan ialah 12 bulan.

Imbangan Duga pada 31 Disember 2023

	<i>Dr (RM)</i>	<i>Kr (RM)</i>
<i>Alat tulis</i>	<i>400</i>	
<i>Insurans</i>	<i>1,200</i>	
<i>Sewa diterima</i>		<i>2,000</i>

Additional information:

- 1) *Inventori alat tulis yang tidak digunakan ialah RM 100.*
- 2) *Premium insurans tahunan yang dibayar adalah selama tiga bulan sehingga 30 Mac 2024.*
- 3) *Sewa bulanan ialah RM 200.*

Laporkan catatan pelarasan dalam:

- (i) *Buku dan lejar hari yang berkaitan.*
- (ii) *Petikan Penyata Pendapatan Komprehensif dan Penyata Kedudukan Kewangan.*

[15 markah]

QUESTION 4

CLO1

The following is the Trial Balance of RBA Enterprise as at 31 December 2024.

Item	Debit (RM)	Credit (RM)
Bank	48,800	
Cash	9,600	
Office equipment	40,000	
Machineries	80,000	
Capital		120,650
Loan		55,010
Accounts receivable	32,000	
Accounts payable		18,000
Inventory on 1 January 2024	9,400	
Sales		129,320
Purchases	92,500	
Salaries	9,900	
Rental	4,500	4,200
Commission		2,500
Utility expenses	1,200	
Interest	1,400	
Carriage inwards	500	
Return inwards	400	
Return outwards		620
Discount allowed	420	
Discount received		320
Total	330,620	330,620

Additional information:

- Closing inventory as of 31 December 2024, RM9,800.
- Accrued salaries RM 300.
- The allowance for doubtful debts is 3% on account receivable.
- Depreciation for office equipment & machineries is 10% of cost.

You are required to report:

CLO1

- Statement of Comprehensive Income for the year ended 31 December 2024.

[10 marks]

- Statement of Financial Position as at 31 December 2024.

[15 marks]

SOALAN 4

CLO1

Berikut ialah Imbangan Duga RBA Enterprise pada 31 Disember 2024.

Item	Debit (RM)	Kredit (RM)
Bank	48,800	
Tunai	9,600	
Peralatan pejabat	40,000	
Mesin	80,000	
Modal		120,650
Pinjaman		55,010
Akaun belum terima	32,000	
Akaun belum bayar		18,000
Inventori pada 1 Januari 2024	9,400	
Jualan		129,320
Belian	92,500	
Gaji	9,900	
Sewa	4,500	4,200
Komisen		2,500
Belanja Utiliti	1,200	
Faedah	1,400	
Angkutan masuk	500	
Pulangan masuk	400	
Pulangan keluar		620
Diskaun diberi	420	
Diskaun diterima		320
Total	330,620	330,620

Maklumat tambahan:

- i) Inventori akhir pada 31 Disember 2024, RM9,800.
- ii) Gaji terakru RM 300.
- iii) Elaun untuk hutang ragu adalah 3% ke atas akaun boleh terima.
- iv) Susut nilai untuk peralatan pejabat & mesin ialah 10% daripada kos.

Anda dikehendaki untuk laporkan:

CLO1

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

[10 markah]

CLO1

b) Penyata Kedudukan Kewangan pada 31 Disember 2024.

[15 markah]

SOALAN TAMAT