

**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 : 2023/2024**

**DPA10183: BUSINESS ACCOUNTING**

**TARIKH : 22 DISEMBER 2023**

**MASA : 8.30AM- 10.30AM (2 JAM)**

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Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**INSTRUCTION:**

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

**ARAHAN:**

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

**QUESTION 1**

CLO1 (a) Answer the following questions:

- i. List **THREE (3)** types of accounting field. [3 marks]
- ii. State **TWO (2)** external users of accounting information [2 marks]
- iii. Give **TWO (2)** roles of an accountant. [2 marks]
- iv. Recognize the group categories for the following accounts.

Accounts	Category
Example: Land	Non Current Assets
Creditors	
Utility	
Office Equipment	
Sales	
Capital	
Stock	

[3 marks]

CLO1

(b) Answer the following questions:

i. Choose the correct accounting concept based the statements.

No	Statements	Accounting Concept
1.	Transaction will be recorded in monetary unit.	
2.	The business activities are divided into certain period of time.	
3.	The business is assumed to be operated for a long time.	
4.	Owners and business are separate entities.	
5.	Using the same accounting method for every accounting period.	

[5 marks]

ii. Fill the value in the table to complete the accounting equation.

Assets (RM)	Liabilities (RM)	Owner's Equity (RM)
RM 98,000	(a) .....	RM 55,700
(b) .....	RM 13,570	RM 66,800
RM 130,000	RM 52,800	(c) .....
(d) .....	RM 76,920	RM 140,000

[4 marks]

- iii. Medina Enterprise started her new business on 1 January 2023. During the first month of operation, the following transaction occurred.

Date	Transactions
1	Owner contributed cash at bank RM 60,000 in her business
5	Purchase furniture RM 10,000 on credit.
17	Owner contributed his own car worth RM 12,000 for business use.
20	Paid creditor RM 5,000 by cheque

Fill the effect of the transaction on assets, liabilities and owner's equity by using the following format. (apply '+' as increase and '-' as decrease):

Date	Assets			=	Liabilities + Owner's Equity	
	Bank	Furniture	Vehicle		Creditor	Capital
<b>Example 1 Jan</b>	<b>+60,000</b>					<b>+ 60,000</b>
5						
17						
20						

[6 marks]

**SOALAN 1**

CLO1

(a) *Jawab soalan berikut :*i. *Senaraikan **TIGA (3)** jenis bidang perakaunan.*

[3 markah]

ii. *Nyatakan **DUA (2)** pengguna luaran maklumat perakaunan.*

[2 markah]

iii. *Berikan **DUA (2)** peranan akauntan.*

[2 markah]

iv. *Kenalpasti kategori kumpulan akaun bagi akaun yang berikut :*

<i>Akaun</i>	<i>Kategori</i>
<i>Contoh : Tanah</i>	<i>Aset Bukan Semasa</i>
<i>Pemiutang</i>	
<i>Utiliti</i>	
<i>Peralatan Pejabat</i>	
<i>Jualan</i>	
<i>Modal</i>	
<i>Stok</i>	

[3 markah]

CLO1

(b) Jawab soalan berikut :

i. Pilih Konsep Perakaunan yang betul berdasarkan pernyataan.

<i>Bil</i>	<i>Penyataan</i>	<i>Konsep Perakaunan</i>
1.	<i>Transaksi akan direkod dengan menggunakan matawang.</i>	
2.	<i>Aktiviti perniagaan dibahagikan mengikut tempoh tertentu.</i>	
3.	<i>Perniagaan dijangkakan akan beroperasi dalam jangka masa yang Panjang.</i>	
4.	<i>Pemilik dan perniagaan adalah entiti berasingan.</i>	
5.	<i>Menggunakan kaedah perakaunan yang sama pada setiap tempoh perakaunan.</i>	

[5 markah]

ii. Isikan nilai dalam jadual yang disediakan untuk melengkapkan Persamaan Perakaunan.

<i>Aset (RM)</i>	<i>Liabiliti (RM)</i>	<i>Ekuiti Pemilik (RM)</i>
<i>RM 98,000</i>	<i>(a) .....</i>	<i>RM 55,700</i>
<i>(b) .....</i>	<i>RM 13,570</i>	<i>RM 66,800</i>
<i>RM 130,000</i>	<i>RM 52,800</i>	<i>(c) .....</i>
<i>(d) .....</i>	<i>RM 76,920</i>	<i>RM 140,000</i>

[4 markah]

- iii. Medina Enterprise memulakan perniagaan pada 1 Januari 2023. Sepanjang bulan pertama beroperasi, berikut adalah transaksi yang berlaku:

<i>Date</i>	<i>Transactions</i>
1	Pemilik menyumbang RM 60,000 tunai di bank untuk perniagaannya.
5	Beli perabot RM 10,000 secara hutang.
17	Pemilik menyumbang kereta miliknya bernilai RM 12,000 untuk kegunaan perniagaan.
20	Bayar pemiutang RM5,000 menggunakan cek.

Isikan kesan transaksi kepada asset, liability dan ekuiti pemilik dengan menggunakan format di bawah. (Gunakan '+' untuk mewakili meningkat dan '-' mewakili mengurang)

<i>Tarikh</i>	<i>Aset</i>			=	<i>Liabiliti + Ekuiti Pemilik</i>	
	<i>Bank</i>	<i>Perabot</i>	<i>Kenderaan</i>		<i>Pemiutang</i>	<i>Modal</i>
<b>Contoh</b> <b>1 Jan</b>	<b>+60,000</b>					<b>+ 60,000</b>
5						
17						
20						

[6 markah]

**QUESTION 2**

CLO1 (a) Answer the following questions:

i. Interpret the suitable source of document for the statements.

No	Statements	Source document
1.	Evidence that payment has been made by cheque.	
2.	Issued when there is a return of goods and to reduces sales.	
3.	Document used by a supplier in credit transaction.	
4.	A document that is used for cash transactions.	

[4 marks]

ii. Choose the suitable **Books of Prime Entry** to record the following transactions.

No	Transactions	Book of Prime Entry
1.	Sold goods on credit	
2.	Owner withdrew cash for own use.	
3.	Purchase goods on credit	
4.	Paid salary by cash	
5.	Cash sales	
6.	Owner brought vehicle into the business	

[6 marks]



CLO2 (b) Answer the following questions:

- i. The following transactions occurred during August 2022 for Karlisa Enterprise.

Date	Transactions
August 2022 1	Ms Karlisa contributed to the business with RM 30,000 cash at the bank and RM 10,000 cash in hand.
11	Purchased goods on credit from Tun Sdn Bhd worth RM 3,800.
15	Returned damaged goods to Tun Sdn Bhd worth RM200.
18	Cash sales RM 750.
30	Paid salary by cash RM 1,500.

Represent the data from the above transactions into the appropriate **ledger and balance off**.

[15 marks]

**SOALAN 2**

CLO1 (a) Jawab soalan berikut:

i. Tafsirkan dokumen sumber yang sesuai untuk pernyataan disediakan.

<i>No</i>	<i>Penyataan</i>	<i>Dokumen Sumber</i>
1.	<i>Bukti pembayaran dibuat melalui cek</i>	
2.	<i>Dikeluarkan bila pemulangan barang niaga dan pengurangan jumlah jualan</i>	
3.	<i>Dokumen digunakan oleh pembekal transaksi secara hutang</i>	
4.	<i>Dokumen yang digunakan untuk transaksi tunai</i>	

[4 markah]

ii. Pilih Buku Catatan Pertama yang sesuai untuk merekod transaksi yang berikut.

<i>No</i>	<i>Transaksi</i>	<i>Buku Catatan Pertama</i>
1.	<i>Jualan barang niaga secara hutang.</i>	
2.	<i>Pemilik mengeluarkan tunai untuk kegunaan sendiri</i>	
3.	<i>Belian barang niaga secara hutang</i>	
4.	<i>Membayar gaji dengan tunai</i>	
5.	<i>Jualan Tunai</i>	
6.	<i>Pemilik membawa masuk kenderaan untuk kegunaan perniagaan.</i>	

[6 markah]

CLO2

(b) *Jawab soalan berikut:*

- i. *Transaksi-transaksi berikut telah berlaku disepanjang bulan Ogos 2022 untuk Karlisa Enterprise.*

<i>Tarikh</i>	<i>Transaksi</i>
<i>Ogos 2022 1</i>	<i>Ms Karlisa menyumbangkan perniagaan dengan RM 30,000 tunai di bank dan RM 10,000 tunai di tangan.</i>
<i>11</i>	<i>Membeli barang niaga secara hutang dari Tun Sdn Bhd bernilai RM 3,800.</i>
<i>15</i>	<i>Memulangkan barang yang rosak kepada Tun Sdn Bhd bernilai RM 200.</i>
<i>18</i>	<i>Jualan tunai RM 750.</i>
<i>30</i>	<i>Membayar gaji dengan tunai RM 1,500.</i>

*Tunjukkan data ke dalam **lejar** yang sesuai dan **tutup akaun lejar** berkenaan.*

[15 markah]

**QUESTION 3**

CLO2

- (a) Prepare Trial Balance for Amelia Enterprise as at 31 December 2022. The account balances for Amelia Enterprise are shown below:

[25 marks]

<b>Account</b>	<b>RM</b>
Building	105,000
Motor vehicles	52,000
Furniture	8,500
Cash	7,400
Bank	72,500
Fixed deposit	32,000
Wages and salaries	20,200
Rental received	5,000
General expenses	1,200
Water and electricity	2,000
Insurance	2,800
Commission received	3,000
Drawings	4,500
Interest on fixed deposit	2,700
Account receivable	56,000
Account payable	38,000
Loan from CEMB Bank	200,000
Interest on loan	4,100
Purchases	56,000
Sales	95,500
Capital	80,000
Dividend received	1,800
Inventory 1 <sup>st</sup> January 2022	1,500
Advertising expenses	300

**SOALAN 3**

CLO2

- (a) Sediakan Imbangan Duga untuk Amelia Enterprise pada 31 Disember 2022.  
Baki akaun Amelia Enterprise adalah seperti dibawah:

[25 markah]

<b>Akaun-Akaun</b>	<b>RM</b>
<i>Bangunan</i>	<i>105,000</i>
<i>Kenderaan</i>	<i>52,000</i>
<i>Perabot</i>	<i>8,500</i>
<i>Tunai</i>	<i>7,400</i>
<i>Bank</i>	<i>72,500</i>
<i>Deposit tetap</i>	<i>32,000</i>
<i>Upah dan gaji</i>	<i>20,200</i>
<i>Sewa diterima</i>	<i>5,000</i>
<i>Belanja am</i>	<i>1,200</i>
<i>Air dan elektrik</i>	<i>2,000</i>
<i>Insurans</i>	<i>2,800</i>
<i>Komisen diterima</i>	<i>3,000</i>
<i>Ambilan</i>	<i>4,500</i>
<i>Faedah deposit tetap</i>	<i>2,700</i>
<i>Akaun belum terima</i>	<i>56,000</i>
<i>Akaun belum bayar</i>	<i>38,000</i>
<i>Pinjaman CEMB Bank</i>	<i>200,000</i>
<i>Faedah pinjaman</i>	<i>4,100</i>
<i>Belian</i>	<i>56,000</i>
<i>Jualan</i>	<i>95,500</i>
<i>Modal</i>	<i>80,000</i>
<i>Dividen diterima</i>	<i>1,800</i>
<i>Inventori 1 Januari 2022</i>	<i>1,500</i>
<i>Belanja iklan</i>	<i>300</i>

**QUESTION 4**

The Trial Balance of FENDI Enterprise as at 30 September 2022 is as follow:

**FENDI Enterprise**  
**Trial Balance as at 30 September 2022**

Account	Debit (RM)	Credit (RM)
Capital		84,800
Drawings	2,100	
Purchases	66,600	
Sales		98,800
Return outwards		500
Return inwards	400	
Salaries	12,000	
Stationery	1,200	
Rental	2,500	
Bank overdraft		1,900
Cash	700	
Utility expenses	6,400	
Maintenance expenses	800	
Commission received		2,500
Bad debts	400	
Premises	73,000	
Motor vehicles	16,500	
Allowance for debts		300
Account Receivables	10,200	
Account Payables		14,000
Inventory (1 October 2021)	10,000	
	<b>202,800</b>	<b>202,800</b>

**Additional information:**

- a) Closing inventory was valued at RM18,500.
- b) Commission not yet received amounted to RM500.
- c) Motor vehicles is to be depreciated at 20% per annum on straight line method.
- d) Uncollectable account receivable which considered irrecoverable debts RM500.
- e) Allowance for debts is to be adjusted to 5% of the net account receivable.

**You are required to prepare:**

- CLO2 (a) Statement of Comprehensive Income for the year ended 30 September 2022. [15 marks]
- (b) Statement of Financial Position as at 30 September 2022. [10 marks]

**SOALAN 4**

Imbangan Duga FENDI Enterprise pada 30 September 2022 adalah seperti berikut:

**FENDI Enterprise**  
**Imbangan Duga pada 30 September 2022**

<i>Akaun</i>	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
<i>Modal</i>		84,800
<i>Ambilan</i>	2,100	
<i>Belian</i>	66,600	
<i>Jualan</i>		98,800
<i>Pulangan Keluar</i>		500
<i>Pulangan Masuk</i>	400	
<i>Gaji</i>	12,000	
<i>Alat tulis</i>	1,200	
<i>Sewa</i>	2,500	
<i>Overdraf bank</i>		1,900
<i>Tunai</i>	700	
<i>Belanja utility</i>	6,400	
<i>Belanja penyelenggaraan</i>	800	
<i>Komisen diterima</i>		2,500
<i>Hutang lapuk</i>	400	
<i>Bangunan</i>	73,000	
<i>Kenderaan</i>	16,500	
<i>Elaun hutang ragu</i>		300
<i>Akaun belum terima</i>	10,200	
<i>Akaun belum bayar</i>		14,000
<i>Inventori (1 Oktober 2021)</i>	10,000	
	202,800	202,800



**Maklumat tambahan:**

- a) Inventori akhir dinilai sebanyak RM18,500.
- b) Komisen yang belum diterima berjumlah RM500.
- c) Susutnilai kenderaan adalah sebanyak 20% setahun atas kaedah garis lurus
- d) Akaun belum terima yang tidak dapat dikutip dianggap sebagai hutang lapuk sebanyak RM500 diwujudkan.
- e) Elaun hutang ragu dianggarkan sebanyak 5% daripada nilai Akaun belum terima bersih.

**Anda dikehendaki untuk menyediakan:**

- CLO2 (a) *Penyata Pendapatan Komprehensif bagi tahun berakhir pada 30 September 2022.* [15 markah]
- CLO2 (b) *Penyata Kedudukan Kewangan pada 30 September 2022.* [10 markah]

**SOALAN TAMAT**