

**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**

**DPB10033: BUSINESS ACCOUNTING**

**TARIKH : 22 DISEMBER 2023**

**MASA : 3.00 PM – 5.00 PM (2 JAM)**

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Kertas ini mengandungi **DUA BELAS (12)** 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)** structured questions. Answer **ALL** questions.

**ARAHAN:**

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

**QUESTION 1**

- CLO1 a) (i) Define accounting. [5 marks]
- (ii) State **FIVE (5)** basics of accounting concepts. [5 marks]
- CLO1 b) (i) Discuss **FIVE (5)** roles of an accountant. [5 marks]
- (ii) Discuss the following types of accounting field:
- a. Financial Accounting
  - b. Cost Accounting
  - c. Management Accounting
  - d. Auditing
  - e. Taxation
- [10 marks]

**SOALAN 1**

- CLO1 a) (i) *Definisi perakaunan.* [5 markah]
- (ii) *Nyatakan **LIMA (5)** asas konsep perakaunan.* [5 markah]
- CLO1 b) (i) *Bincangkan **LIMA (5)** peranan seorang akauntan.* [5 markah]
- (ii) *Bincangkan jenis bidang perakaunan berikut:*
- a. *Perakaunan kewangan.*
  - b. *Perakaunan kos.*
  - c. *Perakaunan pengurusan.*
  - d. *Pengauditan.*
  - e. *Percukaian.*
- [10 markah]

**QUESTION 2**

“Assets are known as rights, resources or properties used to generate benefit from future operations”. Assets may be tangible physical items or intangible items with no physical form. There are two types of assets which are non-current assets and current assets.

CLO1

- a) (i) List **FIVE (5)** examples of non-current assets and current assets. [5 marks]
- (ii) Identify the account types, whether ‘Revenue or Expenses’ and tick (√) the normal balance for the account below.

Account	Account types	Debit	Credit
Example: Utility	Expenses	√	
a) Commission received			
b) Sales			
c) Purchases			
d) Audit fees			
e) Advertising			

[10 marks]

CLO1

- b) Refers to the accounting equation, report the value of missing item from the below table.

Capital	Asset	Liability
RM 100,000	RM 150,000	(i)
RM 85,000	(ii)	RM 20,000
RM 60,000	RM 95,000	(iii)
RM 120,000	(iv)	RM 80,000
RM 90,000	RM 135,000	(v)

[10 marks]

## SOALAN 2

“Aset dikenali sebagai hak, sumber atau harta yang digunakan untuk menjana manfaat daripada operasi masa hadapan”. Aset mungkin item fizikal ketara atau item tidak ketara tanpa bentuk fizikal. Terdapat dua jenis aset iaitu aset bukan semasa dan aset semasa.

- CLO1 a) (i) Senaraikan **LIMA (5)** contoh aset bukan semasa dan aset semasa. [5 markah]

- (ii) Kenal pasti jenis akaun, sama ada ‘Hasil atau Perbelanjaan’ dan tandakan (√) baki biasa untuk akaun di bawah.

Akaun	Jenis Akaun	Debit	Kredit
Contoh: Perbelanjaan Utiliti	Belanja	√	
a) Komisen diterima			
b) Jualan			
c) Belian			
d) Yuran audit			
e) Pengiklanan			

[10 markah]

- CLO1 b) Merujuk kepada persamaan perakaunan, laporkan nilai item yang hilang daripada jadual di bawah.

Modal	Aset	Liabiliti
RM 100,000	RM 150,000	(i)
RM 85,000	(ii)	RM 20,000
RM 60,000	RM 95,000	(iii)
RM 120,000	(iv)	RM 80,000
RM 90,000	RM 135,000	(v)

[10 markah]

**QUESTION 3**

CLO1

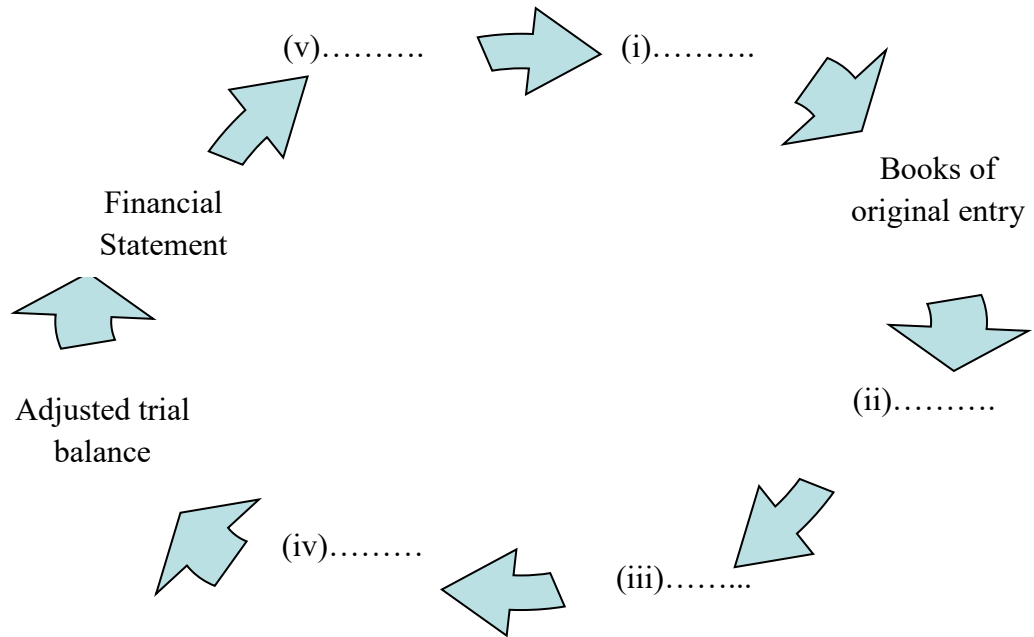
a) State the type of book of prime entry as below:

Transactions	Type of book of prime entry
<b>Example:</b> Bought a new office building by cheque	Cash Payment Journal
i) Payment a new air-conditioner by cash	
ii) Credit sales to IKY Sdn Bhd	
iii) Cash sales to Amy Sdn Bhd	
iv) Credit purchase from Aali Sdn Bhd	
v) Purchase goods by cash	
vi) IKY Sdn Bhd returned expired goods to us	
vii) Purchase goods from creditor Joyci	
viii) Returned goods to Joyci	
ix) Sold goods to Kedai Sally on credit	
x) Paid office cleaning by cash	

[10 marks]

CLO1

b) (i) Fill in the blanks with the correct answer for accounting process.



[5 marks]

CLO1

(ii) Fill in the table belows:

<b>Transactions</b>	<b>Source documents</b>	<b>Book of original entry</b>
<b>Example:</b> Drawings by cheque	Cheque butt	Cash book (cr)
a) Credit purchase		Purchased day books
b) Cash purchase	Cash bill received	
c) Cash sales		Cash book (dr)
d) Credit sales	Invoice issued	
e) Payment to suppliers	Cheque butt or receipt received	
f) Return outwards	Credit note issued	
g) Drawings of goods		
h) Owner drawing of cash		General day book
i) Owner bring furniture to business	Memo	

[10 marks]

**SOALAN 3**

CLO1

a) Nyatakan jenis buku catatan pertama seperti di bawah:

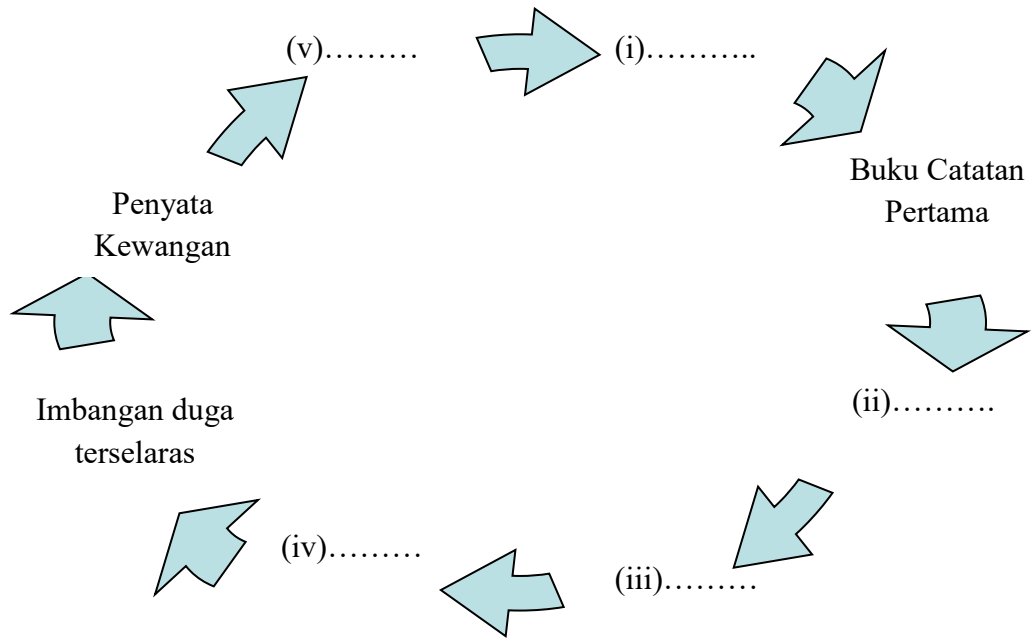
<i>Jenis Transaksi</i>	<i>Buku catatan pertama</i>
<b>Contoh:</b> <i>Membeli bangunan pejabat baharu dengan cek</i>	<i>Jurnal Pembayaran Tunai</i>
<i>i) Pembayaran penghawa dingin baharu secara tunai</i>	
<i>ii) Jualan kredit kepada IKY Sdn Bhd</i>	
<i>iii) Jualan tunai kepada Amy Sdn Bhd</i>	
<i>iv) Pembelian kredit daripada Aali Sdn Bhd</i>	
<i>v) Belian barang niaga secara tunai</i>	
<i>vi) IKY Sdn Bhd memulangkan barangan yang telah tamat tempoh kepada kami</i>	
<i>vii) Membeli barang niaga daripada pemiutang Joyci</i>	
<i>viii) Memulangkan barang niaga kepada Joyci</i>	
<i>ix) Menjual barang niaga kepada Kedai Sally secara kredit</i>	
<i>x) Pembersihan pejabat berbayar dengan tunai</i>	

[10 markah]



CLO1

- b) (i) Isikan tempat kosong dengan jawapan yang betul untuk proses perakaunan.



[5 markah]

CLO1

- (ii) Isikan jadual di bawah:

<i>Urusniaga</i>	<i>Sumber dokumen</i>	<i>Buku catatan utama</i>
<b>Contoh:</b> <i>Ambilan menggunakan cek</i>	<i>Keratan cek</i>	<i>Buku tunai (kt)</i>
<i>a) Belian kredit</i>		<i>Buku Belian harian</i>
<i>b) Belian tunai</i>	<i>Bil tunai diterima</i>	
<i>c) Jualan tunai</i>		<i>Buku tunai (dt)</i>
<i>d) Jualan kredit</i>	<i>Invois dikeluarkan</i>	
<i>e) Pembayaran kepada pembekal</i>	<i>Keratan cek atau resit diterima</i>	
<i>f) Pulangan keluar</i>	<i>Nota kredit dikeluarkan</i>	
<i>g) Ambilan barang niaga</i>		
<i>h) Pemilik mengambil wang tunai</i>		<i>Buku harian am</i>
<i>i) Pemilik membawa masuk perabot dalam perniagaan</i>	<i>Memo</i>	

[10 markah]

**QUESTION 4**

CLO1

- a) (i) Define accrual basis and cash basis accounting

[5 marks]

- (ii) Explain the following types of accruals and prepayments with examples.

- a) Accrued expenses  
 b) Prepayment expenses  
 c) Accrued revenue  
 d) Prepayment revenue

[10 marks]

CLO1

- b) The following is the Trial Balance of NZM Enterprise as at 31<sup>st</sup> December 2022.

	<b>Debit (RM)</b>	<b>Credit (RM)</b>
Bank	38,800	
Cash	8,600	
Equipment (cost)	33,000	
Capital		46,060
Loan		25,000
Account receivable	16,000	
Account payable		8,320
Inventory on 1 January 2022	9,400	
Sales		119,320
Purchase	81,400	
Salary	10,000	
Utility	1,500	
	<b>198,700</b>	<b>198,700</b>

**Additional information:**

- i. Inventory as at 31<sup>st</sup> December 2022, RM7,800.  
 ii. Accrued salary RM900.  
 iii. Depreciation rate on equipment is 10% on cost.

**You are required to:**

CLO1

- a) Report the Statement of Comprehensive Income for the year ended 31<sup>st</sup> December 2022. [4 marks]
- b) Report the Statement of Financial Position as at 31<sup>st</sup> December 2022. [6 marks]

**SOALAN 4**

CLO1

- a) (i) *Definisi asas akruan dan asas tunai perakaunan.* [5 markah]
- (ii) *Terangkan jenis akruan dan prabayar berikut beserta contoh:*
- a) *Belanja terakru*
- b) *Belanja prabayar*
- c) *Hasil terakru*
- d) *Hasil prabayar*
- [10 markah]

CLO1

- b) *Berikut adalah Imbangan Duga bagi NZM Enterprise pada 31 Disember 2022.*

	<b>Debit (RM)</b>	<b>Kredit (RM)</b>
<i>Bank</i>	38,800	
<i>Tunai</i>	8,600	
<i>Peralatan (kos)</i>	33,000	
<i>Modal</i>		46,060
<i>Pinjaman</i>		25,000
<i>Akaun belum terima</i>	16,000	
<i>Akaun belum bayar</i>		8,320
<i>Inventori pada 1 Januari 2022</i>	9,400	
<i>Jualan</i>		119,320
<i>Belian</i>	81,400	
<i>Gaji</i>	10,000	
<i>Utiliti</i>	1,500	
	<b>198,700</b>	<b>198,700</b>

**Maklumat tambahan:**

- i. Inventori pada 31 Disember 2022, RM7,800.
- ii. Gaji terakru RM900.
- iii. Susutnilai bagi peralatan adalah 10% daripada kos.

**Anda dikehendaki untuk:**

- CLO1 a) *laporkan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2022.* [4 markah]
- CLO1 b) *laporkan Penyata Kedudukan Kewangan pada 31 Disember 2022.* [6 markah]

**SOALAN TAMAT**