



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2023/2024

DPA30053: FINANCIAL ACCOUNTING 3

TARIKH : 22 DISEMBER 2023

MASA : 8.30AM-10.30AM(2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.
Bahagian A: Struktur (4 soalan)
Dokumen sokongan yang disertakan : Tiada

**JANGAN BUKA KERTAS SOALAN INI SEHINGGA
DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

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) An intangible asset is an identifiable non-monetary asset without physical substance. Give **FIVE (5)** examples of intangible assets. [5 marks]

CLO1 (b) Explain **TWO (2)** criterias of intangible assets. [5 marks]

CLO1 (c) Dodey Bhd was incorporated on 1 January 2022. After having fulfilled the listing requirements, Dodey Bhd decided to make a public offer of 500,000 units of ordinary share at the price of RM2.80 per share on the following terms:

On application	RM1.00
On allotment	RM0.80
On first call	RM0.50
On final call	RM0.50

On the closing day, applications for 650,000 ordinary shares were received. All shares were allotted except for applications of 50,000 units were refunded and to allot the remainder on a pro-rata basis. The balance of money were transferred to the allotment account. All shareholder have paid the money on due date except for a shareholder, Sarah who have 40,000 shares failed to pay the final call. A resolution was passed and shares belongs to Sarah were forfeited.

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

[15 marks]

SOALAN 1

CLO1 (a) *Aset tidak ketara ialah aset bukan kewangan yang boleh dikenal pasti tanpa kewujudan fizikal. Berikan LIMA (5) contoh aset tidak ketara.*

[5 markah]

CLO1 (b) *Terangkan DUA (2) kriteria aset tidak ketara.*

[5 markah]

CLO1 (c) *Dodey Bhd telah diperbadankan pada 1 Januari 2022. Setelah memenuhi syarat penyenaian, Dodey Bhd memutuskan untuk membuat tawaran awam sebanyak 500,000 unit saham biasa pada harga RM2.80 sesaham dengan syarat berikut:*

<i>Permohonan</i>	<i>RM1.00</i>
<i>Perumpukan</i>	<i>RM0.80</i>
<i>Panggilan Pertama</i>	<i>RM0.50</i>
<i>Panggilan Akhir</i>	<i>RM0.50</i>

Pada hari penutup, permohonan untuk 650,000 saham biasa diterima. Semua saham telah diperumpukan kecuali permohonan sebanyak 50,000 unit telah dikembalikan dan lebih permohonan diperumpukkan menggunakan asas pro-rata. Baki wang dipindahkan ke akaun perumpukan. Semua pemegang saham telah membayar wang pada tarikh akhir kecuali pemegang saham Sarah yang mempunyai 40,000 saham gagal membayar panggilan terakhir. Satu resolusi telah diluluskan dan bahagian milik Sarah telah dirampas.

Anda dikehendaki untuk menyediakan catatan jurnal bagi transaksi yang berkaitan.

[15 markah]

QUESTION 2

CLO1 (a) Define redeemable preference shares and convertible loan stocks. [5 marks]

CLO1 (b) On 1 January 2021, Swift Bhd issued 7,000,000 5% redeemable preference shares at RM1 each, redeemable at a premium of 10% on 31 December 2024. Dividend is payable on paid up capital. The effective interest rate is 6.5% and the interest date is 31 December.

Discuss the accounting treatment where the preference shares are measured at amortised cost for the year 2021 until 2023.

[5 marks]

CLO1 (c) Given below is the statement of financial position of Ella Bhd as at 31 December 2023.

Ella Bhd

Statement of financial Position as at 31 December 2023

Assets	RM
Non-current assets	70,000,000
Current assets (except cash at bank)	15,000,000
Cash at bank	50,000,000
	135,000,000
Issued share capital	
40,000,000 ordinary shares	48,000,000
Retained profits	50,000,000
Non-current liability	
20,000,000 6% redeemable preference shares	22,000,000
Current liabilities	15,000,000
	135,000,000

Ella Bhd issued 20,000,000 6% redeemable preference shares which were redeemable at a premium of 10% on 31 December 2023. The company had amortised the premium payable over the issue period.

All the redeemable preference shares were to be redeemed out of profits.

You are required to prepare:

- (i) the journal entries to record the transactions. [6 marks]
- (ii) the extract statement of financial position immediately after the redemption. [9 marks]

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SOALAN 2

- CLO1 (a) Takrifkan saham keutamaan boleh tebus dan stok pinjaman boleh tukar. [5 markah]
- CLO1 (b) Pada 1 Januari 2021, Swift Bhd menerbitkan 7,000,000 5% saham keutamaan boleh tebus pada RM1 setiap satu, boleh ditebus pada premium 10% pada 31 Disember 2024. Dividen perlu dibayar atas modal berbayar. Kadar faedah efektif ialah 6.5% dan tarikh faedah ialah 31 Disember.
- Bincangkan tatacara perakaunan apabila saham keutamaan diukur pada kos terlunas bagi tahun 2021 hingga 2023. [5 markah]
- CLO1 (c) Diberikan di bawah adalah penyata kedudukan kewangan Ella Bhd pada 31 Disember 2023.

Ella Bhd

Penyata Kedudukan Kewangan pada 31 Disember 2023

<i>Aset</i>	<i>RM</i>
<i>Aset bukan semasa</i>	<i>70,000,000</i>
<i>Asset semasa (kecuali tunai di bank)</i>	<i>15,000,000</i>
<i>Tunai di bank</i>	<i>50,000,000</i>
	<hr/> <i>135,000,000</i> <hr/>
 <i>Modal saham diterbitkan</i>	
<i>40,000,000 saham biasa</i>	<i>48,000,000</i>
<i>Keuntungan tertahan</i>	<i>50,000,000</i>
 <i>Liabiliti bukan semasa</i>	

20,000,000 6% saham keutamaan boleh tebus	22,000,000
Liabiliti semasa	15,000,000
	<u>135,000,000</u>

Ella Bhd menerbitkan 20,000,000 6% saham keutamaan boleh tebus yang boleh ditebus pada nilai premium 10% pada 31 Disember 2023. Syarikat telah melunaskan premium yang perlu dibayar sepanjang tempoh terbitan.

Semua saham keutamaan boleh tebus harus ditebus daripada keuntungan.

Anda dikehendaki menyediakan:

- (i) catatan jurnal untuk merekodkan transaksi [6 markah]
- (ii) petikan penyata kedudukan kewangan sejurus selepas penebusan dibuat. [9 markah]

QUESTION 3

CLO1 (a) Explain the financial statements for internal use and external use.

[5 marks]

CLO1 (b) The following is the Trial Balance of ED Berhad as at 30 June 2023:

	Debit (RM)	Credit (RM)
650,000 ordinary shares		650,000
380,000 8% preference shares		380,000
Retained earnings		329,500
6% debentures		200,000
Property at cost	1,200,000	
Plant and machinery at cost	420,000	
Accumulated depreciation for Property		180,000
Accumulated depreciation for Plant and machinery		210,000
Cash at bank	665,000	
Purchases and Sales	521,000	1,500,000
Inventory on 1 July 2022	164,000	
Administrative expenses	126,000	
Selling and distribution expenses	105,000	
Directors' remuneration	192,000	
Audit fees	20,000	
Trade receivables and Trade payables	150,300	195,000
Interim dividend for Preference shares	15,200	
Interim dividend for Ordinary shares	15,000	
Interest paid	6,000	
Tax paid	45,000	
	3,644,500	3,644,500

Additional information:

1. Inventories as at 30 June 2023 were valued at RM182,000.
2. The debenture interest for the second half year has not been provided.
3. Depreciation is to be provided as follows:

- a. Property – 4% per annum on cost.
 - b. Plant and machinery – 10% per annum on cost.
4. Provision are to be made for:
 - a. Final preference dividends; and
 - b. Final ordinary dividends of 5%.
5. The board of director decided to transfer a profit of RM19,500 to the general reserve.
6. The tax expense for the year was RM62,500. The amount shown in the trial balance is the amount paid for the current financial year.

You are required to prepare the following financial statement for an **INTERNAL** use:

- (i) Statement of Comprehensive Income for the year ended 30 June 2023.
- (ii) Statement of Changes in Equity for the year ended 30 June 2023.
- (iii) Statement of Financial Position as at 30 June 2023.

[20 marks]

SOALAN 3

CLO1 (a) Terangkan penyata kewangan untuk kegunaan dalaman dan kegunaan luaran.

[5 markah]

CLO1 (b) Berikut adalah Imbangan Duga bagi ED Berhad pada 30 Jun 2023:

	<i>Debit (RM)</i>	<i>Kredit (RM)</i>
650,000 saham biasa		650,000
380,000 8% saham keutamaan		380,000
Pendapatan tertahan		329,500
6% debentur		200,000
Hartanah pada kos	1,200,000	
Loji dan Mesin pada kos	420,000	
Susut nilai terkumpul untuk Hartanah		180,000
Susut nilai terkumpul untuk Loji dan Mesin		210,000
Tunai di bank	665,000	
Belian dan Jualan	521,000	1,500,000
Inventori pada 1 Julai 2022	164,000	
Belanja pentadbiran	126,000	
Belanja jualan dan penghantaran	105,000	
Imbuan Pengarah	192,000	
Yuran Audit	20,000	
Akaun Belum Terima dan Akaun Belum Bayar	150,300	195,000
Dividen interim bagi Saham keutamaan	15,200	
Dividen interim bagi Saham biasa	15,000	
Bayaran faedah	6,000	
Bayaran cukai	45,000	
	3,644,500	3,644,500

Maklumat tambahan:

1. Inventori pada 30 Jun 2023 dinilai pada RM182,000.
2. Faedah ke atas debentur bagi separuh tahun kedua belum diperuntukkan.
3. Susut nilai diperuntukkan seperti berikut:

- a. Hartanah – 4% setahun atas kos.
 - b. Loji dan mesin – 10% setahun atas kos.
4. Peruntukan perlu dibuat untuk:
- a. Dividen akhir saham keutamaan ; dan
 - b. Dividen akhir saham biasa sebanyak 5%.
5. Lembaga pengarah memutuskan untuk memindahkan keuntungan sebanyak RM19,500 kepada rizab am.
6. Belanja cukai bagi tahun ini adalah RM62,500. Amaun dalam imbangan duga adalah amaun yang dibayar bagi tahun kewangan semasa.

Anda dikehendaki untuk menyediakan penyata kewangan berikut untuk kegunaan **DALAMAN**:

- (i) Penyata Pendapatan Komprehensif bagi tahun berakhir 30 Jun 2023.
- (ii) Penyata Perubahan Ekuiti bagi tahun berakhir 30 Jun 2023.
- (iii) Penyata Kedudukan Kewangan pada 30 Jun 2023.

[20 markah]

QUESTION 4

- CLO1 (a) Statement of cash flow is a financial statement that shows the effectiveness of management to utilize cash and cash equivalent during the accounting period. Categorize the following activities according to suitable cash flow activities.

	Transactions	Cash Flow Activities (Operating/ Financing/ Investing)
i.	Cash receipts from sales	
ii.	Cash payments to acquire new machine	
iii.	Cash payments of taxes	
iv.	Cash payment on finance lease	
v.	Cash receipts on sale of investment	

[5 marks]

- CLO1 (b) The following are the statement of financial position of TEJA Bhd for the year ended 31 December 2022.

Statement of Financial Position as at 31 December

	2022 (RM)	2021 (RM)
Property (at cost)	5,150,000	4,270,000
Plant and machinery	1,904,000	1,703,500
Accumulated depreciation	(440,000)	(350,000)
Investment (long term)	720,000	516,000
Research and development	89,000	104,500
Inventories	86,000	76,000
Trade receivables	76,900	156,400
Cash at bank balance	362,000	200,000
	7,947,900	6,676,400
Ordinary shares @RM1.00 per unit	6,400,000	5,600,000
Retained profit	462,800	372,800

Loan	520,000	180,000
Tax payable	88,000	52,000
Bank overdraft	120,000	78,000
Trade payable	357,100	393,600
	7,947,900	6,676,400

Additional information:

1. Plant and machinery with cost of RM100,000 and nett book value of RM46,000 were sold for RM34,000.
2. Investment costing RM68,000 was sold for RM65,000.
3. Tax expenses charges in the Statement of Comprehensive Income was RM48,000.

Illustrate the Statement of Cash Flow of TEJA Bhd for the year ended 31 December 2022 using **INDIRECT METHOD**.

[20 marks]

SOALAN 4

- CLO1 a) *Penyata aliran tunai adalah penyata kewangan yang menunjukkan keberkesanan pengurusan untuk memanfaatkan tunai dan kesetaraan tunai dalam tempoh perakaunan. Kategorikan aktiviti berikut mengikut aktiviti aliran tunai yang sesuai.*

	<i>Transaksi</i>	<i>Aktiviti Aliran Tunai (Operasi/ Kewangan/ Pelaburan)</i>
i.	<i>Penerimaan tunai daripada jualan</i>	
ii.	<i>Pembayaran tunai untuk memperoleh mesin baharu</i>	
iii.	<i>Pembayaran tunai untuk cukai</i>	
iv.	<i>Pembayaran tunai atas pajakan kewangan</i>	
v.	<i>Penerimaan tunai atas penjualan pelaburan</i>	

[5 markah]

- CLO1 b) *Berikut adalah penyata kedudukan kewangan TEJA Bhd bagi tahun berakhir 31 Disember 2022.*

Penyata Kedudukan Kewangan bagi tahun berakhir 31 Disember

	2022 (RM)	2021 (RM)
<i>Hartanah (nilai kos)</i>	<i>5,150,000</i>	<i>4,270,000</i>
<i>Loji dan mesin</i>	<i>1,904,000</i>	<i>1,703,500</i>
<i>Susut nilai terkumpul</i>	<i>(440,000)</i>	<i>(350,000)</i>
<i>Pelaburan (jangka panjang)</i>	<i>720,000</i>	<i>516,000</i>
<i>Penyelidikan dan pembangunan</i>	<i>89,000</i>	<i>104,500</i>
<i>Inventori</i>	<i>86,000</i>	<i>76,000</i>
<i>Akaun Belum Terima</i>	<i>76,900</i>	<i>156,400</i>
<i>Baki tunai di bank</i>	<i>362,000</i>	<i>200,000</i>
	<i>7,947,900</i>	<i>6,676,400</i>
<i>Saham biasa @RM1.00 per unit</i>	<i>6,400,000</i>	<i>5,600,000</i>
<i>Keuntungan dikekalkan</i>	<i>462,800</i>	<i>372,800</i>
<i>Pinjaman</i>	<i>520,000</i>	<i>180,000</i>

<i>Cukai kena bayar</i>	<i>88,000</i>	<i>52,000</i>
<i>Bank Overdraf</i>	<i>120,000</i>	<i>78,000</i>
<i>Akaun Belum Bayar</i>	<i>357,100</i>	<i>393,600</i>
	<i>7,947,900</i>	<i>6,676,400</i>

Maklumat tambahan:

- 1. Loji dan mesin dengan harga kos RM100,000 dan nilai buku bersih RM46,000 dijual pada harga RM34,000.*
- 2. Pelaburan berharga RM68,000 dijual pada harga RM65,000*
- 3. Caj perbelanjaan cukai dalam Penyata Pendapatan Komprehensif adalah RM48,000.*

*Ilustrasikan Penyata Aliran Tunai TEJA Bhd bagi tahun berakhir 31 Disember 2022 menggunakan **KAEDAH TIDAK LANGSUNG**.*

[20 markah]

SOALAN TAMAT