

## FINAL EXAMINATION

Semester	:	<b>JANUARY 2026 SEMESTER</b>
Programme Name	:	<b>DIPLOMA IN LOGISTICS AND MANAGEMENT DIPLOMA IN LOGISTIC MANAGEMENT DIPLOMA IN BUSINESS STUDIES DIPLOMA OF ACCOUNTANCY DIPLOMA IN E-BUSINESS TECHNOLOGY MICRO-AWARD IN DIPLOMA IN BUSINESS STUDIES MICRO-AWARD IN DIPLOMA IN E-BUSINESS TECHNOLOGY</b>
Course Code & Name	:	<b>DBAC3013 DEB1213 INTRODUCTION TO ACCOUNTING DBAC3013 DEB1213 MICRO-CREDENTIAL IN INTRODUCTION TO ACCOUNTING</b>
Duration	:	<b>3 HOURS</b>

### INSTRUCTIONS TO CANDIDATES:

1. Please read the instructions given in the question paper **CAREFULLY**.
2. The question paper consists of **FOUR (4)** questions.
3. Answer **ALL** questions in the question paper.
4. Answers to the questions are to be written into the examination booklet.
5. Electronic dictionaries, lecture notes, files or any unauthorised materials except writing equipment are strictly prohibited.

This question paper must be submitted along with all used and/or unused rough papers and/ or graph papers (if any). Candidates are **NOT ALLOWED** to take any examination paper(s) used or unused out of the examination hall.

### WARNING:

The Examination Board of Peninsula College Georgetown regards cheating as a very serious offence and will not hesitate to mete out the appropriate punitive actions according to the severity of the offence committed, and in accordance with the clauses stipulated in the Students' Handbook, up to and including expulsion from Peninsula College Georgetown.

*(This booklet contains 4 printed pages including this page)*

**DO NOT OPEN THIS BOOKLET UNTIL YOU ARE ALLOWED TO DO SO**

Answer **ALL** questions on the separate sheet provided.

**[100 marks]**

1. a) State whether the following accounts have debit or credit balance.

**Example: loan – credit**

- i. Bank overdraft (1 mark)
- ii. Salary (1 mark)
- iii. Capital (1 mark)
- iv. Investment (1 mark)
- v. Land (1 mark)

b) Convert the following transaction into double entries system.

**Example: Purchase goods by cash - Dr. Purchase Cr. Cash**

- i. Sold goods by credit to Maria (1 mark)
- ii. Purchased machine and paid by cheque. (1 mark)
- iii. Withdrew cash for own use. (1 mark)
- iv. Customer Maju Enterprise returned damaged goods. (1 mark)
- v. Paid to creditors Faiz Enterprise by cash (1 mark)
- vi. Paid salary by cash (1 mark)

c) From the following transaction:

- i. Prepare the journal entries (7 marks)
- ii. Post to the appropriate ledger (7 marks)

2026 January	1	Started business with Cash RM5,200 and Bank RM10,800.
	4	Purchased goods from Shana Ltd at RM4,100.
	8	Sold goods to Mariam Ltd at RM3,000 before 5% of trade discount.
	10	Paid advertising RM500 by cash.
	15	Cash sales RM800.
	25	Received Cheque RM2,736 from Mariam Ltd and received cash discount of RM114.

Total: [25 marks]

2. a) Describe **THREE (3)** purpose of preparing a trial balance.

(6 Marks)

- b) Sofia is running a sole trader furniture business and is required to prepare a trial balance for the month ended 28 February 2026. (19 marks)

Detail	Amount (RM)
Capital	19,956
Sales	119,439
Stationery	1,200
General expenses	2,745
Motor expenses	4,476
Cash at bank	1,950
Inventory 1 Feb	7,668
Wages and salaries	9,492
Rent and rates	10,500
Office equipment	6,000
Purchases	81,753
Heating and lighting	2,208
Rent received	2,139
Account receivable	10,353
Drawing	4,200
Account payable	10,230
Motor vehicle	7,500
Interest received	1,725
Insurance	3,444
	<b>306,978</b>

Total: [25 marks]

3. Ahmad is the owner of Fresh Bite Enterprise. The following transactions took place during March 2026. You are required to record the transactions and close the cash book at the end of the month.

2026 March 1	Started the business with bank RM10,000 and cash RM3,000
4	Purchase machinery by cheque RM5,000
6	Purchase goods on credit from Aziz RM400.
7	Credit sales to Abu Bakar RM5,000
10	Paid salary to workers by cash RM2,000
14	Pay electricity bills RM500 using cheque.
15	Received cheque from Abu Bakar RM2,000
22	Owner took some cash for personal use RM150
27	Sold goods on cash basis RM900
29	Purchase goods from Ariffin by cheque RM700

**Required:**

- a) Prepare a Cash Book for the Fresh Bite Enterprise. (12 marks)
- b) State the different between Trade Discount and Cash Discount according to:
- i Definition (2 marks)
  - ii. Recording (3 marks)

- c) On 25 March 2026, Ahmad received a cheque for RM5,000 from Abu Bakar, a credit customer in full settlement of his account. The cheque was deposited into the bank on the same day. However, on 28 March 2026 the bank informed Ahmad that the cheque had been dishonored.

Explain **FOUR (4)** possible reason of the cheque was dishonored. (8 marks)  
 Total: [25 marks]

4. The following is a trial balance of Zahana Sdn. Bhd as at 31 March 2026

Detail	Debit (RM)	Credit (RM)
Sales		840,000
Dividend received		1,500
Capital		121,395
Debtor	73,800	
Rent	17,820	
Loan		25,500
Advertising	10,266	
Cash	1,770	
Insurance	2,952	
Furniture	37,500	
Van expenses	9,780	
Stationery	1,500	
Utilities	2,430	
Carriage inward	5,720	
Opening inventory	36,180	
Discount allowed	900	
Drawing	50,520	
Creditors		56,220
Wages	1,860	
Purchases	531,010	
Bank	18,690	
Return inward	3,300	
Motor vehicle	24,600	
Discount received		1,995
Carriage outward	1,854	
Salaries	75,000	
Return outward		1,842
Building	141,000	
	<b>1048,452</b>	<b>1048452</b>

Closing inventory for 31 March 2026 is RM120,000

**Required:**

- a) Prepare statement of Comprehensive Income for the year ended 31<sup>st</sup> March 2026. (13 marks)
- b) Prepare the Statement of Financial Position as at 31<sup>st</sup> March 2026. (12 marks)  
 Total: [25 marks]

**- END OF QUESTIONS -**