

FINAL EXAMINATION

Semester	:	SEPTEMBER 2025 SEMESTER
Programme Name	:	DIPLOMA OF ACCOUNTANCY DIPLOMA IN LOGISTICS MANAGEMENT DIPLOMA IN E-BUSINESS TECHNOLOGY
Course Code & Name	:	DBAC3013 DEB1213 INTRODUCTION TO ACCOUNTING
Duration	:	3 HOURS

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. The following transaction were extracted from the book of Viva Trading Enterprise for the month June 2025.

2025 June 1	Purchased goods on credit from Halim with a retail price of RM3,800 and received a 10% trade discount.
June 2	Bought stationery for cash RM120.
June 3	Made credit sales to: Eric RM550, Philip shop RM2,460, Tom RM356.
June 4	Sold goods for cash RM800.
June 5	Purchased goods on credit from: Murni RM200 and Chong RM180.
June 7	Paid Halim RM1,000 by cheque.
June 8	Credit sales to Faridah Sdn. Bhd RM4,000 and allowed them 20 percent discount on the amount.
June 11	Return to Halim, damaged goods of RM80
June 12	Eric Return RM 50 worth of goods due to improper labelling.
June 14	Return inwards from: Philip shop RM60, Tom RM44
June 20	Made credit sales to: Philip Shop RM1,880 and Lee RM420.
June 24	Purchased goods on credit from: Fariz RM550 and Enon RM2,600.
June 30	Return inwards from: Philip shop RM27, Eric RM20
June 30	Return outwards to Murni RM20, Chong RM13

Required:

- a) From the above transaction, prepare the following subsidiary books for the month of June 2025.
- i) Purchase Daybook (7 marks)
 - ii) Sales Daybook (6 marks)
 - iii) Purchase Returns book (6 marks)
 - iv) Sales Returns Book (4 marks)
- b) Name the source document used to record credit purchases in the Purchase Daybook. (2 marks)
- Total: [25 marks]

2. Alex is an owner of Axia Cafeteria. The balance shown in his cashbook on 1 January 2025 were bank RM 10,500 and Cash RM 5,600. The following transaction took place during the month of January 2025.

2025 Jan 3	Purchases by cheque RM250
4	Cheque sales RM1,400
5	Received a cheque from Eva RM860 after deducting cash discount of RM45.
6	Paid utilities by cash RM200
7	Paid cash RM300 into bank.
8	Made credit sales to Ramesh RM1,200.
10	Sent velu cheque for RM530 after deducting cash discount of RM40.
11	Purchased goods on credit from Sonia RM1,800.
15	Cash sales RM330.

21	Drawing by cheque RM100.
28	Received cash from Kedai Abu RM840.

Required:

- a) Prepare a Three-Column Cash Book for the Axia Cafeteria. (15 marks)

- b) Compute the following ledger account for the month of January 2025. (4 marks)
 - i) Discount allowed account

 - ii) Discount received account

- c) On 25 January 2025, Alex received a cheque for RM1,000 from Ramesh, a credit customer in full settlement of his account. The cheque was deposited into the bank on the same day. However, on 28 January 2025 the bank informed Alex that the cheque had been dishonored.

Explain **THREE (3)** possible reason of the cheque was dishonored. (6 marks)
Total: [25 marks]

3. The following balances were extracted from the books of Mr. Amir, the owner of Brew Haven Restaurant, as at 31 May 2025.

Account	Debit (RM)
Capital	150,000
Drawing	3,200
Cash in hand	9,500
Bank overdraft	6,000
Return inward	2,800
Insurance on premises	5,500
Salaries of employees	14,200
Telephone expenses	1,800
Discount received	4,200
Land	60,000
Investment	25,000
Machinery	52,000
fixture and fitting	26,000
Return outward	2,100
Rent revenue	6,000
Inventories, 1 June 2024	9,200
Sales	98,000
Purchase	66,000
Account payable	20,500
Account receivable	11,800
Provision for depreciation for machinery	10,000
Provision for depreciation fixtures and fittings	8,000
Miscellaneous expenses	3,800
Utilities expenses	2,400
Printing and stationery	1,200
Building	10,400

Closing inventory for 31 May 2025 is RM 9,200

Required:

Prepare the Trial Balance of Brew Haven Restaurant as at 31 May 2025. (25 marks)
Total: [25 marks]

4 As the accountant for Brew Haven Restaurant, you are required to prepare the financial statements for the year ended 31 May 2025, based on the transactions provided in **Question 3**.

a) Prepare the Profit and Loss Account for the year ended 31 May 2025 (8 marks)

b) Prepare the Statement of Financial Position as at 31 May 2025. (10 marks)

c) Discuss the importance of financial statements and identify and describe any **THREE (3)** users of financial statements. (7 marks)

Total: [25 marks]

- END OF QUESTIONS -