
UNIVERSITI MALAYSIA PERLIS

Peperiksaan Akhir Semester Pertama
Sidang Akademik 2025/2026

Januari – Februari 2026

SMP10603 – Principles of Accounting ✓
[Prinsip-prinsip Perakaunan]

Masa: 2 jam

Please make sure that this question paper has **NINE (9)** printed pages including this front page before you start the examination.

*[Sila pastikan kertas soalan ini mengandungi **SEMBILAN (9)** muka surat yang bercetak termasuk muka hadapan sebelum anda memulakan peperiksaan ini.]*

This question paper has **FOUR (4)** questions. Answer **ALL** questions. Each question contributes 25 marks.

*[Kertas soalan ini mengandungi **EMPAT (4)** soalan. Jawab **SEMUA** soalan. Markah bagi setiap soalan adalah 25 markah.]*

Question 1*[Soalan 1]*

Koko Enterprise, a footwear business operating in Kelana Jaya, Selangor. Koko Enterprise prepares a monthly Cash Book to systematically record all cash inflows and outflows associated with its operations. The following presents the Cash Book and Bank Statement for the month of September 2024.

[Koko Enterprise merupakan sebuah perniagaan kasut yang beroperasi di Kelana Jaya, Selangor. Koko Enterprise menyediakan Buku Tunai bulanan untuk merekodkan secara sistematik semua aliran masuk dan keluar tunai yang berkaitan dengan operasinya. Berikut dipaparkan Buku Tunai dan Penyata Bank bagi bulan September 2024.]

Koko Enterprise Cash Book
[Buku Tunai Koko Enterprise]

Koko Enterprise Cash Book					
2024	Particulars	RM	2024	Particulars	RM
Sept 1	Balance b/d	99,430	Sept 2	Jelutong Trading	1,560
4	Cash sales	1,000	9	Done Sofy Ent	660
7	HG Group	706	15	Kedai Majid	500
10	Sugi LMT	1,350	16	Telco DG	600
12	Leong & Muthu	880	19	UniFive Network	109
18	Kal Shoe	760	21	Sock Shus	1,570
28	MARA Linear	340	27	Koperasi Suci	2,230
29	Munshi Sdn Bhd	1,400	30	Balance c/d	98,637
		105,866			105,866

....3/-

Koko Enterprise Bank Statement
[Penyata Bank Koko Enterprise]

Koko Enterprise (H-0177282-Y)				
Agrow Bank Bhd				
Bank Statement as at 30 September 2024				
2024 September	Details	Debit	Credit	Balance
		RM	RM	RM
1	Balance b/d			99,430
1	Cash sales		1,000	100,430
8	HG Group		706	101,136
11	Credit transfer		1,350	102,486
16	Kedai Majid	500		101,986
17	Jelutong Trading	1,560		100,426
18	Direct debit	600		99,826
19	Direct debit	109		99,717
20	Cheque (499149)		760	100,477
21	Credit transfer		1,600	102,077
22	Bank charges	70		102,007
23	Hibah		60.58	102,067.58

You are required to:
[Anda dikehendaki untuk:]

- (a) Prepare an adjusted Cash Book as at 30 September 2024.
[Sediakan Buku Tunai yang dikemaskini pada 30 September 2024.]
(10 Marks/ Markah)
- (b) Prepare a Bank Reconciliation Statement as at 30 September 2024.
[Sediakan Penyata Penyesuaian Bank pada 30 September 2024.]
(15 Marks/ Markah)

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Question 2
[Soalan 2]

Murni Sdn. Bhd. is a medium-sized manufacturing company in Penang, Malaysia. It produces high-quality household plastic containers for local and export markets. To control production costs and maintain efficiency, the company prepares a detailed Statement of Cost of Production at the end of each financial year. This report helps management monitor manufacturing expenses, assess factory performance, and calculate the cost per unit produced. The following data was taken from the company's records for the year ended 31 December 2025.

[Murni Sdn. Bhd. ialah sebuah syarikat pembuatan bersaiz sederhana yang terletak di Pulau Pinang, Malaysia. Syarikat ini menghasilkan bekas plastik isi rumah berkualiti tinggi untuk pasaran tempatan dan eksport. Bagi mengawal kos pengeluaran dan mengekalkan kecekapan, syarikat menyediakan Penyata Kos Pengeluaran yang terperinci pada akhir setiap tahun kewangan. Laporan ini membantu pihak pengurusan memantau perbelanjaan pembuatan, menilai prestasi kilang, dan mengira kos seunit yang dihasilkan. Maklumat berikut diambil daripada rekod syarikat bagi tahun berakhir 31 Disember 2025.]

Trial Balance as at 31 December 2025
[Imbangan Duga pada 31 Disember 2025]

Particulars	Debit (RM)	Credit (RM)
Purchase of raw materials	210,000	
Fuel and light	18,000	
Administration salaries	20,000	
Factory wages	66,000	
Carriage outwards	5,000	
Rent and business rates	24,000	
Sales		460,000
Return inward	7,000	
General office expenses	10,000	
Repairs to plant and machinery	8,000	
Inventory at 1 Jan 2025: Raw materials	18,000	
Inventory at 1 Jan 2025: Work in process	12,000	
Inventory at 1 Jan 2025: Finished goods	20,000	
Sundry accounts payable		42,000
Capital		441,000
Freehold premises	400,000	
Plant and machinery	100,000	
Accounts receivable	24,000	
Accumulated provision for depreciation (plant & machinery)		12,000
Cash in hand	13,000	
TOTAL	955,000	955,000

....5/-

Additional information for question 2:*[Maklumat tambahan untuk soalan 2:]*

- Inventory at 31 Dec 2025:
[Inventori pada 31 Disember 2025:]
 - Raw materials RM22,000
[Bahan mentah: RM22,000]
 - Work in process RM10,000
[Kerja dalam proses: RM10,000]
 - Finished goods RM24,000
[Barang siap: RM24,000]
- Depreciation on plant and machinery: 10% straight-line method.
[Susut nilai ke atas loji dan jentera: 10% kaedah garis lurus.]
- Allocation: 80% of fuel and light and 70% of rent and rates charged to factory (balance to office).
[Peruntukan: 80% daripada bahan api dan pencahayaan dan 70% daripada sewa dan kadar dikenakan kepada kilang (baki kepada pejabat).]
- Provision for doubtful debts: 5% of accounts receivable.
[Peruntukan hutang ragu: 5% daripada akaun belum terima.]
- Outstanding fuel and light: RM3,000.
[Bahan api dan pencahayaan belum dibayar: RM3,000.]
- Prepaid rent: RM4,000.
[Sewa prabayar: RM4,000.]

You are required to:

[Anda dikehendaki untuk:]

- (a) Prepare the Statement of Cost of Production for the year ended 31 Dec 2025.

[Sediakan Penyata Kos Pengeluaran bagi tahun berakhir 31 Disember 2025.]

(23 Marks/ Markah)

- (b) Explain the account to which the Total Cost of Production is transferred.

[Jelaskan akaun yang menerima pindahan Jumlah Kos Pengeluaran.]

(2 Marks/ Markah)

....6/-

Question 3*[Soalan 3]*

Azzahra Supply Sdn. Bhd. is a trading company in Shah Alam, Selangor that supplies office equipment and stationery to private and government sectors. The company has grown with changes in its financial position due to higher sales and new investments. The Chief Financial Officer (CFO) wants to prepare a Statement of Cash Flows to understand how cash is earned and used for better financial planning and growth.

[Azzahra Supply Sdn. Bhd. ialah sebuah syarikat perdagangan di Shah Alam, Selangor yang membekalkan peralatan pejabat dan alat tulis kepada sektor swasta dan kerajaan. Syarikat ini telah berkembang dengan perubahan dalam kedudukan kewangan disebabkan peningkatan jualan dan pelaburan baharu. Ketua Pegawai Kewangan (CFO) ingin menyediakan Penyata Aliran Tunai untuk memahami bagaimana tunai diperoleh dan digunakan bagi perancangan kewangan serta pertumbuhan syarikat.]

Comparative Statement of Financial Position
[Penyata Kedudukan Kewangan Perbandingan]

Azzahra Supply Sdn. Bhd			
Comparative Statement of Financial Position			
	December 31		Increase/ (Decrease) RM
	2025 RM	2024 RM	
Current assets:			
Cash and cash equivalents	17,300	4,300	13,000
Accounts receivable	45,700	44,500	1,200
Inventories	61,400	47,000	14,400
Prepaid expenses	1,800	3,900	(2,100)
Non-Current Assets:			
Land	69,100	22,600	46,500
Equipment	53,100	49,500	3,600
Total assets	248,400	171,800	76,600
Current liabilities:			
Accounts payable	35,200	27,200	8,000
Salary payable	24,000	13,100	10,900
Other accrued liabilities	22,100	23,700	(1,600)
Non-Current Liabilities:			
Notes payable	51,000	34,000	17,000
Shareholders' equity:			
Share capital, no par	88,600	65,900	22,700
Retained earnings	27,500	7,900	19,600
Total liabilities and shareholders' equity	248,400	171,800	76,600

....7/-

Statement of Profit or Loss for the year ended 31 December 2025
[Penyata Untung atau Rugi bagi tahun berakhir 31 Disember 2025]

Azzahra Supply Sdn. Bhd		
Statement of Profit or Loss for the year ended 31 December 2025		
Particulars	RM	RM
Revenue		
Sales revenue		450,000
Expenses:		
Cost of goods sold	186,900	
Salary expense	76,300	
Depreciation expense	17,900	
Other operating expense	49,900	
Interest expense	24,200	
Income tax expense	29,200	
Total expenses		384,400
Net income		65,600

You are required to:

[Dikehendaki:]

Prepare Azzahra Supply Sdn. Bhd's Statement of Cash Flows for the year 2025.

[Sediakan penyata aliran tunai Azzahra Supply Sdn. Bhd. untuk tahun 2025.]

(25 Marks/ Markah)

....8/-

Question 4*[Soalan 4]*

The following is the trial balance of Roussa Enterprise as at 31 December 2024.

[Berikut adalah imbalan duga Roussa Enterprise pada 31 Disember 2024.]

Trial Balance as at 31 December 2024

[Imbalan Duga pada 31 Disember 2024]

Account	Debit (RM)	Credit (RM)
Cash	143,000	
Bank	85,000	
Accounts receivable	60,000	
Inventory, 1 January 2024	45,000	
Plant, property & equipment	400,000	
Accumulated depreciation – Plant		80,000
Motor vehicle	120,000	
Accumulated depreciation – Vehicle		30,000
Accounts payable		75,000
Bank loan		149,000
Capital		200,000
Sales		777,500
Purchases	305,000	
Return	5,000	2,500
Salaries expense	78,000	
Rent expense	24,000	
Utilities expense	6,000	
Advertising expense	10,000	
Repairs & maintenance expense	8,000	
Office supplies expense	5,000	
Delivery expense	7,000	
Insurance expense	6,000	
Interest expense	5,000	
Discount received		2500
Dividend received		2500
Allowance for doubtful debts		3,000
Drawings	10,000	
Total	1,322,000	1,322,000

....9/-

Additional information to be taken into consideration for question 4:

[Maklumat tambahan yang perlu diambil kira untuk soalan 4:]

- Inventory as at 31 December 2024 was valued at RM50000.
[Inventori pada 31 Disember 2024 dinilai pada RM50,000.]
- Depreciation at 10% per annum (Straight line method) on Plant, Property & Equipment and Vehicle.
[Susut nilai sebanyak 10% setahun (Kaedah garis lurus) ke atas Loji, Harta & Peralatan dan Kenderaan.]
- Bad debt to be written off was RM2,000.
[Hutang lapuk yang perlu dihapus kira ialah RM2,000.]
- Allowance for doubtful debts to be provided at 5% of the remaining receivables.
[Peruntukan hutang ragu hendaklah disediakan sebanyak 5% daripada baki akaun penghutang.]
- Insurance was paid in advance amounting RM1,000.
[Insurans telah dibayar terlebih dahulu berjumlah RM1,000.]
- Dividend received was accrued by RM3,000.
[Dividen diterima telah diakru sebanyak RM3,000.]
- An additional cash amounting RM500,000 was brought into the business.
[Wang tunai tambahan dimasukkan ke dalam perniagaan sebanyak RM500,000.]
- Madam Roussa withdrew RM10,000 cash from the business for her son's school fees.
[Puan Roussa mengeluarkan RM10,000 tunai daripada perniagaan untuk yuran sekolah anak beliau.]

You are required to:

[Anda dikehendaki untuk:]

- (a) Prepare the Statement of Profit or Loss and Comprehensive Income for the year ended 31 December 2024.

[Sediakan Penyata Untung atau Rugi, atau Pendapatan Komprehensif bagi tahun yang berakhir pada 31 Disember 2024.]

(15 Marks/ Markah)

- (b) Prepare the Statement of Financial Position as at 31 December 2024.

[Sediakan Penyata Kedudukan Kewangan pada 31 Disember 2024.]

(10 Marks/ Markah)

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