KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

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

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI II : 2025/2026

DTE20253: PRINCIPLES OF ACCOUNTING FOR EVENTS

TARIKH : 13 MEI 2026
MASA : 11.30 PAGI – 1.30 PETANG (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SECTION A: 100 MARKS
SEKSYEN A: 100 MARKAH

INSTRUCTION:
This section consists of **FOUR (4)** structure questions. Answer **ALL** questions.

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

QUESTION 1
SOALAN 1

CLO1 (a) (i) Define accounting.

Takrifkan perakaunan.

[2 marks]
[2 marks]

(i) Show **EIGHT (8)** steps involved in the accounting cycle.

Senaraikan ***LAPAN (8)*** *langkah yang terlibat dalam kitaran perakaunan.*

[8 marks]
[8 marks]

CLO1 (b) Choose the appropriate accounting concept for the following situation:

Pilih konsep perakaunan yang sesuai bagi setiap situasi berikut:

[10 marks]
[10 marks]

No	Situation	Accounting Concept
1	Office equipment purchased for RM18,000 is recorded as an asset and depreciated over its useful life instead of being treated as an expense immediately. *Peralatan pejabat yang dibeli pada harga RM18,000 direkodkan sebagai aset dan disusutnilaikan sepanjang tempoh kegunaannya, bukannya direkodkan sebagai perbelanjaan serta-merta.*	

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2	The business prepares its financial statements assuming that it will continue operating in the foreseeable future. *Perniagaan menyediakan penyata kewangannya dengan andaian bahawa ia akan terus beroperasi pada masa hadapan yang boleh dijangka*	
3	Revenue from an event is matched with all related expenses incurred to organise that event in the same accounting period. *Hasil daripada sesuatu acara dipadankan dengan semua perbelanjaan berkaitan yang ditanggung untuk menganjurkan acara tersebut dalam tempoh perakaunan yang sama.*	
4	The accountant records only transactions that can be measured reliably in monetary terms. *Akauntan hanya merekodkan transaksi yang boleh diukur dengan pasti dalam bentuk nilai wang.*	
5	The owner of a business uses company money to pay personal bills. This transaction is recorded as a drawing and is not treated as a business expense. *Pemilik perniagaan menggunakan wang syarikat untuk membayar bil peribadinya. Transaksi ini direkodkan sebagai pengeluaran pemilik dan tidak dianggap sebagai perbelanjaan perniagaan.*	
6	Office equipment purchased is recorded based on the official invoice received from the supplier. *Pembelian peralatan pejabat direkodkan berdasarkan invois rasmi yang diterima daripada pembekal.*	
7	The business prepares financial statements every year even though its operations continue. *Perniagaan menyediakan penyata kewangan setiap tahun walaupun operasi perniagaan masih berterusan.*	

8	When the business buys equipment in cash, the Equipment account is debited and the Cash account is credited. *Apabila perniagaan membeli peralatan secara tunai, akaun Peralatan didebitkan dan akaun Tunai dikreditkan.*	
9	Information about a long-term bank loan is disclosed in the notes to the financial statements. *Maklumat mengenai pinjaman bank jangka panjang didedahkan dalam nota kepada penyata kewangan.*	
10	Damaged inventory is recorded at a lower value to avoid overstating profits. *Stok yang rosak direkodkan pada nilai yang lebih rendah untuk mengelakkan lebihan keuntungan dilaporkan.*	

CLO 2

(c) (i) Differentiate between journal and cash book.
Tulis perbezaan antara jurnal dan buku tunai.

[2 marks]
[*2 markah*]

(ii) Explore **THREE (3)** types of Special Journals commonly used in accounting.
*Kongsikan **TIGA (3)** jenis Jurnal Khas yang biasa digunakan dalam perakaunan.*

[3 marks]
[*3 markah*]

QUESTION 2
SOALAN 2

The following information was obtained from the book of Elite Event Management for the month of January 2026.
Maklumat berikut diambil dari buku Elite Event Management pada bulan Januari 2026.

Date	Particulars
2026 Jan 1	Cash in hand RM5,000 / *Tunai di tangan RM5,000,* Office Equipment RM20,000 / *Peralatan Pejabat RM20,000* Debtor Ali RM2,000 / *Penghutang Ali RM2,000,* Creditor Zara RM1,500 / *Pemiutang Zara RM1,500,*
2	Bought sound system from Melody Trading on credit worth RM3,500 *Membeli sistem bunyi dari Melody Trading secara kredit bernilai RM3,500*
3	Sold event tickets on credit to Aida RM4,000 *Menjual tiket acara secara kredit kepada Aida RM4,000*
8	Owner withdrew event banners for personal use RM700 *Pemilik mengambil banner acara untuk kegunaan peribadi RM700*
11	Issued invoice to Hassan for venue booking RM1,800 *Mengeluarkan invois kepada Hassan untuk tempahan dewan RM1,800*
15	Sent credit note to Aida for tickets returned RM500 *Menghantar nota kredit kepada Aida untuk tiket yang dipulangkan RM500*
17	Received invoice from Star Supplies for purchased chairs RM1,200 *Menerima invois daripada Star Supplies untuk pembelian kerusi RM1,200*

CLO 2

(a) You are required to manage the above transactions in an appropriate journal.
Anda dikehendaki untuk menguruskan urusniaga di atas ke dalam journal yang bersesuaian.

[15 marks]
[*15 markah*]

CLO 2

(b) Transactions below are taken from Maju Enterprise for the month of June 2026. You are required to analyze the transaction below into a journal entry.
Transaksi berikut diambil daripada Maju Enterprise bagi bulan Jun 2026. Anda dikehendaki analisa setiap transaksi berikut ke dalam Catatan Jurnal yang betul.

Date	Particulars	RM
2026 June 1	Owner invested cash into the business.	20, 000
3	Purchased office equipment by cash.	6000
5	Purchase goods on credit from Ting Sdn Bhd.	4500
8	Cash sales received.	3200
12	Sold goods on credit to Mr Tan	2800
18	Paid creditor by cash.	1500
25	Owner withdrew cash for personal use.	1000

[10 marks]
[*10 markah*]

QUESTION 3
SOALAN 3

The following information was obtained from the book of Anggun Event Management for the month of May 2026.
Maklumat berikut diambil dari buku Anggun Event Management pada bulan Mei 2026.

Date	Particulars
2026 May 1	Event Equipment / *Peralatan Acara* RM45,000 Cash in Hand / *Tunai di tangan* RM8,000 Cash at Bank / *Tunai di bank* RM60,000 Debtor /*Penghutang* Bro's Printing RM12,000 Creditor/*Pemiutang* SoundPro Enterprise RM18,000
3	Purchased stage lighting equipment costing RM20,000 by cheque. *Membeli peralatan lampu pentas bernilai RM20,000 melalui cek.*
5	Paid venue rental fee RM2,500 in cash. *Membayar sewaan lokasi acara sebanyak RM2,500 secara tunai.*
9	Provided PA Systems on credit to Kolej Shahputra amounting to RM9,000. *Membekalkan PA System secara kredit kepada Kolej Shahputra bernilai RM9,000.*
12	Purchased event decorations by cash RM4,000 and received 10% discount. *Membeli hiasan acara secara tunai RM4,000 dan menerima diskaun 10%.*
16	Debtor returned damaged banner printing worth RM600. *Penghutang memulangkan bahan cetakan yang rosak bernilai RM600.*
20	Received cash from ticket sales amounting to RM500. *Menerima jualan tiket secara tunai sebanyak RM500.*

CLO 2 (a) You are required to manage ledgers of the account from the given transactions.
Anda dikehendaki selesaikan akaun lejar berdasarkan transaksi yang diberikan.

[10 marks]
[*10 markah*]

CLO 2 (b) You are required to document/analyze a trial balance from the account balance of Zamri Couture Event for the year ended 31 April 2026.
Anda dikehendaki menyediakan imbangan duga berdasarkan baki akaun Zamri Couture Event bagi tahun berakhir 31 April 2026.

Account /*Akaun*	**Amount/*Amaun***
Cash in hand / *Tunai di tangan*	3500
Cash at bank / *Tunai di bank*	28000
Debtors / *Penghutang*	14200
Creditors / *Pemiutang*	9600
Event Equipment / *Peralatan Acara*	45000
Office Furniture / *Perabot Pejabat*	18000
Venue Rental / *Sewa Lokasi*	2400
Capital / *Modal*	60000
Event Service Revenue / *Hasil Perkhidmatan Acara*	32500
Ticket Sales / *Jualan Tiket*	6800
Salaries Expense / *Belanja Gaji*	11200
Utilities Expense / *Belanja Utiliti*	1900
Marketing Expense / *Belanja Pemasaran*	2400
Drawings / *Ambilan*	4200

[10 marks]
[*10 markah*]

The following information was obtained from Gemilang Event Management Sdn. Bhd. for the year ended 30 April 2026.

Maklumat berikut diperoleh daripada Gemilang Event Management Sdn. Bhd. bagi tahun berakhir 30 April 2026.

Particulars	**RM**
Sales	120,000
Sales Returns	5,000
Purchases	65,000
Purchases Returns	3,000
Opening Inventory	18,000
Closing Inventory	22,000
Carriage Inwards	2,400

CLO 2 (c) You are required to analyze trading account in statement format.

Anda dikehendaki menyediakan Akaun Perdagangan dalam format penyata

[5 marks]
[*5 markah*]

QUESTION 4
SOALAN 4

Mr Aniq is a sole proprietor of Elite Trading. The following information were obtained from the book of his business on 31 Dec 2026.
Encik Aniq adalah seorang pemilik tunggal bagi Elite Trading. Maklumat berikut diperoleh daripada buku perniagaan beliau pada 31 Dis 2026.

Elite Trading Trial Balance as at 30 December 2026		
	Debit (RM)	Credit (RM)
Purchases	250 500	
Sales		400 500
Opening inventory	90 000	
Salaries	50 000	
Rates payment	4000	
Electricity expenses	3000	
Premises	500 000	
Machineries	80 000	
Vehicle at cost	60 000	
Debtors	8500	
Creditors		15 000
Cash	2000	
Bank	21 000	
Drawings	7000	
Insurance	6000	
Capital		671 500
	1, 087,000	**1, 087,000**

Stock as at 31 December 2026 was valued at RM 70, 000

You are required to manage
Anda dikehendaki menguruskan:

TERBUKA

CLO 2 a) Statement of Comprehensive Income for the year ended 31 Dec 2026.
Penyata Pendapatan Komprehensif untuk tahun yang berakhir pada 31 Dis 2026.

[15 marks]
[*15 markah*]

CLO 2 b) Statement of Financial Position as at 31 Dec 2026.
Penyata Kedudukan Kewangan pada 31 Dis 2026.

[10 marks]
[*10 markah*]

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SOALAN TAMAT