SULIT

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 : 2024/2025

DTM40123: PRINCIPLES OF ACCOUNTING FOR TOURISM AND HOSPITALITY

TARIKH : 13 MEI 2025
MASA : 11.30 AM - 1.30 PM (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)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

SOALAN 1

CLO 1 a) (i) Define accounting.

Takrifkan perakaunan.

[4 Marks]

[*4 Markah*]

CLO 1 (ii) List **FOUR (4)** accounting concepts or principles.

*Senaraikan **EMPAT (4)** konsep atau prinsip perakaunan.*

[4 Marks]

[*4 Markah*]

CLO 1 b) Choose the appropriate **accounting concept** for the following situation:

*Pilih **konsep perakaunan** yang sesuai bagi setiap situasi berikut:*

	Situation	**Accounting Concept**
1	Acasia Travel will continue to operate the business for a prolonged period of time. *Acasia Travel akan terus mengendalikan perniagaan untuk tempoh masa yang berpanjangan.*	
2	Gendis Resort's assets are recorded at the actual cost and not at the market price. *Aset Gendis Resort direkodkan pada kos sebenar dan bukan pada harga pasaran.*	

3	Monetary measurement must be used in business transactions. *Pengukuran monetari mesti digunakan dalam urusniaga perniagaan.*	
4	Purchases Account is debited, whereas Bank Account is credited because of purchase goods by cheque. *Akaun Belian akan didebitkan, manakala Akaun Bank dikreditkan kerana belian barangniaga dengan cek.*	
5	Financial report is prepared based on certain accounting period. *Laporan penyata kewangan disediakan berasaskan tempoh perakaunan tertentu.*	
6	The owner's expenses must be separated from the company's expenditure. *Perbelanjaan pemilik mesti diasingkan daripada perbelanjaan syarikat.*	
7	Accounting is the real thing, and based on evidence. / *Perakaunan adalah perkara sebenar, dan berdasarkan bukti.*	
8	Expenses and revenues are recorded at the time they occurred, rather than at the time they are paid. *Perbelanjaan dan hasil direkodkan pada masa ia berlaku, bukannya pada masa ia dibayar.*	
9	The same method used throughout the accounting period. *Kaedah yang sama digunakan di sepanjang tempoh perakaunan.*	

10	All transactions must be recorded honestly and expose all the important facts. *Semua urusniaga mesti direkod secara jujur dan menunjukkan semua fakta penting.*	

[10 Marks]
[*10 Markah*]

CLO 1

c) Fill up following table:
Isikan jadual berikut:

Accounting Period *Tempoh Perakaunan*	Starting Date *Tarikh Bermula*	Last Date *Tarikh Berakhir*
½ year / *½ tahun*	01.07.2024	**(i)**
Monthly / *Bulanan*	**(ii)**	31.03.2024
1 year /*1 tahun*	01.04.2024	**(iii)**
Quarterly / *Sukuan*	**(iv)**	31.12.2024
Semi-annually / *Setengah tahun*	01.04.2024	**(v)**
(vi)	01.05.2024	31.05.2024
Yearly/ *Tahunan*	**(vii)**	28.02.2024

[7 Marks]
[*7 Markah*]

QUESTION 2

SOALAN 2

CLO 2 a) Discuss the use of General Journal.

Bincangkan kegunaan Jurnal Am.

[5 Marks]

[*5 Markah*]

CLO 2 b) The following information was obtained from the book of Indah Trading for the month of January 2024.

Maklumat berikut diambil dari buku Indah Trading *pada bulan Januari 2024.*

Jan. 1	Cash at bank/ *Tunai di bank*	RM7,000
	Cash in hand/ *Tunai di tangan*	RM8,000
	Premises/ *Premis*	RM30,000
	Debtor: Warda / *Penghutang: Warda*	RM5,000
	Creditor: Malinda / *Pemiutang: Malinda*	RM3,000
	Loan / *Pinjaman*	RM25,000
2	Bought office equipment from HD Trading on credit worth RM3,000. *Membeli peralatan pejabat dari HD Trading secara kredit bernilai RM3,000.*	
3	Sold goods on credit to Warda of RM 6,500, less 5% trade discount. *Menjual barang secara kredit kepada Warda sebanyak RM6,500, ditolak diskaun niaga 5%.*	
4	Paid by cash to Malinda worth RM1,500. *Bayar dengan tunai kepada Malinda sebanyak RM1,500.*	
6	Purchased goods on credit from Sakura worth RM4,500, less 10% trade discount. *Membeli barangniaga secara kredit dari Sakura sebanyak RM4,500, ditolak diskaun niaga 10%.*	
8	The owner withdrew goods for personal use worth RM1,100. *Pemilik mengambil barangniaga untuk kegunaan peribadi sebanyak RM1,100.*	

11	Issued invoice to Express Trading for the goods sold of RM3,400. *Mengeluarkan invois kepada Express Trading untuk barang yang dijual sebanyak RM3,400.*
15	Sent credit note to Warda for the goods returned of RM1,200 due to wrongly item on 3 January. *Menghantar nota kredit kepada Warda untuk pulangan barang sebanyak RM1,200 kerana tersalah barang pada 3 Januari.*
17	Received invoice from Jaya Trading for the goods purchase of RM2,500. *Menerima invois daripada Jaya Trading untuk pembelian barang bernilai RM2,500.*
20	Returned goods to Sakura of RM1,800 due to defect item purchased on 6 January. *Memulangkan barang kepada Sakura sebanyak RM1,800 kerana barang rosak yang dibeli pada 6 Januari.*
22	Owner brought his own computer for office use worth RM2,800. *Pemilik membawa masuk komputer peribadi untuk kegunaan perniagaaan bernilai RM2,800.*
25	Issued invoice to Kedai ABC for the sold goods of RM4,300, less 10% trade discount. *Mengeluarkan invois kepada Kedai ABC untuk jualan barangniaga bernilai RM4,300, ditolak diskaun niaga sebanyak 10%.*
28	Sold old furniture worth RM600 to Arman. *Menjual perabut lama bernilai RM600 kepada Arman.*

You are required to categorize the above transactions into appropriate journal.
Anda dikehendaki untuk kategorikan urusniaga di atas ke dalam journal yang bersesuaian.

[20 Marks]
[20 Markah]

QUESTION 3
SOALAN 3

CLO2 The following transactions were extracted from the book of Berkah Sdn Bhd at the end of March 2024.
Urusniaga berikut telah diambil dari buku Berkah Sdn Bhd pada akhir bulan Mac 2024.

2024 March 1	The owner bank-in cash of RM50,000, brought in Motorvan of RM60,000, Office Equipment of RM25,000 and Premise of RM40,000 as capital to start a business. *Pemilik telah memasukkan tunai ke dalam bank sebanyak RM50,000, membawa masuk Motorvan RM60,000, Peralatan Pejabat RM25,000 dan Premis RM40,000 sebagai modal awal perniagaan.*
3	Bought office equipment on credit from Didi Supplies Sdn Bhd of RM7,000. *Membeli peralatan pejabat secara kredit dari Didi Supplies Sdn Bhd bernilai RM7,000.*
7	Received cheque of RM10,000 for the sales of goods. *Menerima cek bernilai RM10,000 atas jualan barangniaga.*
8	Paid legal expenses of RM2,600 by cheque. *Membayar belanja guaman bernilai RM2,600 dengan cek.*
9	Purchased goods on credit of RM6,500 from Awana Sdn Bhd. *Membeli barangniaga secara kredit bernilai RM6,500 dari Awana Sdn Bhd.*
10	Paid utilities of RM600 by cheque. *Bayar utiliti dengan cek sebanyak RM600.*
11	Returned goods of RM800 to Awana Sdn Bhd because of some damage. *Memulangkan barangniaga bernilai RM800 kepada Awana Sdn Bhd disebabkan beberapa kerosakan.*
12	Sold goods on credit of RM4,000 to Wanda Trading. *Jual barangniaga secara kredit bernilai RM4,000 kepada Wanda Trading.*

15	Withdrew cash of RM2,000 from the company's bank account for personal use. *Mengambil tunai sebanyak RM2,000 dari akaun bank syarikat untuk kegunaan peribadi.*
22	Wanda Trading returned goods of RM600 because of the wrong brand. *Wanda Trading memulangkan barang bernilai RM600 disebabkan salah jenama.*
25	Received commission by cheque RM3,400. *Menerima komisen dengan cek bernilai RM3,400.*

You are required to:
Anda dikehendaki:

CLO2

a) Transfer the above transactions into the appropriate accounts.
Pindahkan urusniaga di atas ke dalam akaun-akaun yang bersesuaian.

[15 Marks]
[15 Markah]

CLO2

b) Illustrate Trial Balance at the end of the month.
Ilustrasikan Imbangan Duga pada akhir bulan tersebut.

[10 Marks]
[10 Markah]

QUESTION 4
SOALAN 4

CLO2 The following trial balance was extracted from the book of Sinbad Sdn Bhd as at 31 December 2024.
Imbangan Duga berikut telah diambil dari buku Sinbad Sdn Bhd pada 31 Disember 2024.

Trial Balance as at 31 December 2024

Particular	Debit (RM)	Credit (RM)
Cash *Tunai*	29,000	
Bank *Bank*		5,000
Debtor & Creditor *Penghutang & Pemiutang*	12,000	7,000
Drawing *Ambilan*	600	
Capital (1/1/2024) *Modal (1/1/2024)*		200,000
Fixture & Fitting *Lekapan & Lengkapan*	15,000	
Vehicles *Kenderaan*	65,000	
Furniture *Perabot*	23,950	
Machinery *Mesin*	110,000	
Loan *Pinjaman*		12,000
Mortgages *Gadaijanji*		22,000
Provision of depreciation – Vehicles *Peruntukan susutnilai - Kenderaan*		13,000

Stock (1/1/2024) *Stok (1/1/2024)*	9,000	
Purchases & Sales *Belian & Jualan*	25,000	55,000
Return *Pulangan*	500	700
Carriage Inward *Angkutan masuk*	1,800	
Import Duties *Duti Import*	2,200	
Carriage outward *Angkutan keluar*	3,500	
Insurance *Insurans*	1,600	
Office Rental *Sewa Pejabat*	5,500	
Salary *Gaji*	8,500	
Bad debt *Hutang Lapuk*	700	
Bank Charges *Caj bank*	500	
Advertising *Pengiklanan*	1,200	
General expenses *Belanja Am*	1,300	
Discount *Diskaun*	500	800
Commission *Komisen*	650	1,000
Interest *Faedah*		1,500
	318,000	**318,000**

Additional Information:

a) Stock at 31 December 2024 was valued at the market price worth RM13,500 and RM13,200 at the cost price.
Stok pada 31 Disember 2024 pada harga pasaran bernilai RM13,500 dan RM13,200 pada harga kos.

b) Depreciation of Vehicles and Machinery is 10% per year based on cost price.
Susutnilai Kenderaan dan Mesin adalah 10% setahun berdasarkan harga kos.

c) Provision for doubful debt was adjusted to 5% of the debtors.
Peruntukan hutang ragu telah diselaraskan kepada 5% atas penghutang.

d) Office Rental is RM6,000 per year.
Sewa Kedai adalah RM6,000 setahun.

e) Prepaid Commission received worth RM400.
Komisen diterima terdahulu bernilai RM400.

You are required to:
Anda dikehendaki:

CLO2

a) Transfer the above transaction to the Statement of Comprehensive Income for the year ended 31 December 2024.
Memindahkan urusniaga di atas ke Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024.

[15 Marks]
[15 Markah]

CLO2

b) Illustrate Statement of Financial Position as at 31 December 2024.
Ilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2024.

[10 Marks]
[10 Markah]

SOALAN TAMAT