

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 I : 2024/2025

**DTM40123: PRINCIPLES OF ACCOUNTING FOR TOURISM AND
HOSPITALITY**

TARIKH : 25 NOVEMBER 2024

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEMBILAN (9)** 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:**ARAHAN :**

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.
Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab semua soalan.

QUESTION 1**SOALAN 1**

- (a) Define accounting and bookkeeping.

CLO1

Tafsirkan perakaunan dan simpan kira

[08 marks]

[08 markah]

- (b) Fill the accurate date and accounting periods for the following period.

CLO1

Isikan tarikh dan tempoh perakaunan yang tepat untuk tempoh di bawah.

Starting Date <i>Tarikh mula</i>	Closing Date <i>Tarikh tutup</i>	Accounting period <i>Tempoh perakaunan</i>	Marks <i>Markah</i>
(i)	30 June 2020 <i>30 Jun 2020</i>	Semi-annually <i>Semi tahunan</i>	1 marks <i>1 markah</i>
(ii)	31 August 2018 <i>31 Ogos 2018</i>	Monthly <i>Bulanan</i>	1 marks <i>1 markah</i>
1 April 2015 <i>1 April 2015</i>	30 June 2015 <i>30 Jun 2015</i>	(iii)	1 marks <i>1 markah</i>
1 February 2016 <i>1 Febuari 2016</i>	28 February 2016 <i>28 Febuari 2016</i>	(iv)	1 marks <i>1 markah</i>
(v)	30 April 2017 <i>30 April 2017</i>	Yearly <i>Tahunan</i>	1 marks <i>1 markah</i>
1 November 2018 <i>1 November 2018</i>	(vi)	Quarterly <i>Sukuan tahun</i>	1 marks <i>1 markah</i>
1 October 2020	(vii)	Yearly	1 marks

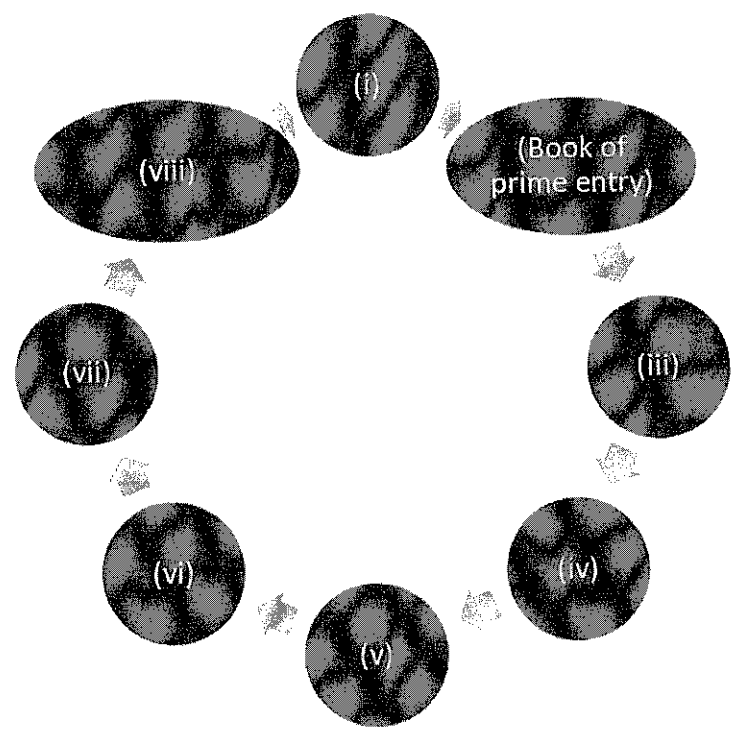
1 Oktober 2020		Tahunan	1 markah
(viii)	31 March 2021 31 Mac 2021	Semi-annually Semi tahunan	1 marks 1 markah
1 July 2022	30 September 2022 30 September 2022	(ix)	1 marks 1 markah
1 January 2023	(x)	Yearly Tahunan	1 marks 1 markah

[10 marks]
[10 markah]

CLO1

(c) Fill up the following accounting cycle with the appropriate answer:

Isikan kitaran perakaunan berikut dengan jawapan yang sesuai:



[07 marks]
[07 markah]

QUESTION 2
SOALAN 2

CLO2

- (a) Compare between General Journal and Special Journal
Banding kan Jurnal Am dan Jurnal khas

[5 marks]
[5 markah]

Date/Tarikh	Transaction/ Transaksi
2017 April 1	Mr Ashraf started his business with RM13,000 cash in hand, RM20,500 cash at bank and RM21,000 motor vehicle <i>Mr Ashraf memulakan perniagaan dengan RM13,000 tunai di tangan, RM20,500 tunai di bank dan RM21,000 kenderaan</i>
2	Purchased goods on credit RM7,800 from J Enterprise. <i>Belian kredit RM7,800 daripada J Enterprise</i>
5	Sold goods for cash RM9,600. <i>Jualan tunai RM9,600.</i>
7	Credit sales to Puan Chia RM6,000 <i>Jualan kredit kepada Puan Chia RM6,000</i>
10	Paid electricity RM900 by cash <i>Bayar bill elektrik RM900 dengan tunai</i>
15	Owner took cash worth RM2,500 for personal use. <i>Tuan Kedai mengambil tunai bernilai RM2,500 untuk kegunaan peribadi.</i>
18	Sales to Puan Aminah RM2,000 and received cheque. <i>Jualan kepada Puan Aminah dan terima cek RM2,000</i>
21	Paid J Enterprise by cheque for settlement after receiving 2% discount

	<i>Membayar J Enterprise menggunakan by cheque untuk penyelesaian seleas menerima diskaun 2%</i>
25	Sales to En Amin RM1,740 <i>Jualan kepada En Amin RM1,740</i>
27	Puan Chia paid amount due by cheque. Discount 3% <i>Puan Chia membayar amaun tertunggak menggunakan cek. Diskaun 3%</i>
28	En Amin paid amount due by cheque. Discount given RM140. <i>En Amin membayar amaun tertunggak menggunakan cek. Diskaun diberi sebanyak RM140</i>
30	Salary for workers amounting RM3,600 paid by cash <i>Gaji kepada pekerja sebanyak RM3,600 dibayar menggunakan tunai</i>

CLO2

(b) Outline three column Cash Books to record the above transactions

Sediakan Buku Tunai tiga kolum untuk merekod transaksi di atas[20 marks]
[20 markah]

QUESTION 3
SOALAN 3

CLO2

- (a) Puan Karmila is the owner of Mami Bake House. Below are the transactions of Mami Bake House for the month of April 2024:

Puan Karmila adalah pemilik Mami Bake House . Berikut merupakan urusan-urusan perniagaan Mami Bake House sepanjang April 2024:

April	Transactions/ <i>Urusniaga</i>
1	Started business with RM22,000 cash at the bank, RM8,000 Furniture and RM10,000 cash in hand <i>Memulakan perniagaan dengan memasukkan tunai RM22,000 ke dalam bank, RM8,000 untuk perabot dan RM10,000 tunai di tangan</i>
3	Cash sales to Sekolah Kebangsaan Permata RM670 <i>Jualan tunai kepada Sekolah Kebangsaan Permata RM670</i>
5	Sent invoice to SAM Bakery RM8,000 <i>Menghantar invois kepada SAM Bakery RM8,000</i>
8	Paid for advertising RM2,600 by cheque. <i>Membayar pengiklanan RM2,600 menggunakan cek.</i>
13	Cash sales to Kelab Pencinta Haiwan Melaka RM800 <i>Jualan tunai kepada Kelab Pencinta Haiwan Melaka RM800</i>
17	Paid for office utility bills RM1,250 by cash <i>Membayar bil utiliti pejabat RM1,250 dengan tunai</i>
19	Received a cheque from SAM Bakery RM7,800 for the full settlement of their account. <i>Menerima cek daripada SAM Bakery RM7,800 sebagai penyelesaian semua hutang mereka.</i>
25	Paid salary to workers RM3,400 by cheque. <i>Membayar gaji pekerja RM3,400 menggunakan cek.</i>

You are required to:

CLO2

- a) Construct relevant ledgers based on the transactions above.

Bina lejer yang berkaitan berdasarkan transaksi di atas.

[15 marks]

[15 markah]

- b) The following balances are extracted from the book of Maju Jaya Trading on 30 April 2024.

Berikut merupakan baki akaun dari buku Maju Jaya Trading pada 30 April 2024.

List of Accounts/Senarai akaun	Amount/ Jumlah (RM)
Account Payable/ <i>Akaun Belum bayar</i>	7,960
Account receivable/ <i>Akaun Belum Terima</i>	10,100
Purchases/ <i>Belian</i>	27,630
Salaries/ <i>Gaji</i>	10,090
Sales/ <i>Jualan</i>	63,990
Advertising/ <i>Pengiklanan</i>	1,920
Capital/ <i>Modal</i>	17,410
Commision received/ <i>Komisen diterima</i>	430
Drawings/ <i>Ambilan</i>	330
Rent paid/ <i>Sewa dibayar</i>	4,400
Opening inventory/ <i>Inventori awal</i>	8,160
Vehicle/ <i>Kenderaan</i>	9,500
Cash in hand/ <i>Tunai di tangan</i>	20,590
Return outwards/ <i>Pulangan keluar</i>	2,930

You are required to transform the information into Trial Balance format.

Anda dikehedaki memindahkan maklumat berikut ke format Imbangan Duga.

[10 marks]

[10 markah]

QUESTION 4**SOALAN 4**

The following balances are taken from the ledger of Kedai Buku on 31th December 2023.

Baki-baki berikut telah diambil dari Kedai Buku pada 31 December 2023.

	RM	RM
Capital/ <i>Modal</i>		11,108
Opening stock/ <i>Stok awal</i>	5,350	
Cash/ <i>Tunai</i>	1,000	
Equipment/ <i>Peralatan</i>	3,600	
Provision for depreciation – Equipment/ <i>Peruntukan susutnilai - Peralatan</i>		180
Debtors / <i>Penghutang</i>	2,400	
Creditors/ <i>Pemiutang</i>		1,410
Purchase / <i>Belian</i>	35,408	
Sales/ <i>Jualan</i>		38,950
Carriage inwards/ <i>Angkutan masuk</i>	450	
Rental expenses/ <i>Belanja sewa</i>	1,400	
Commission expenses/ <i>Belanja komisyen</i>	600	
Salary / <i>Gaji</i>	1,000	
General expenses/ <i>Belanja am</i>	200	
Insurance expenses <i>Belanja insuran</i>	240	
	51,648	51,648

Additional information:**Maklumat tambahan:**

- i. Closing stock at 31 December 2023 worth RM5,800.
Stok akhir pada 31 Disember 2023 bernilai RM5,800.
- ii. Accrued commission expenses are RM20.
Belanja komisyen terakru RM20.
- iii. Depreciation rate for equipment is 10% on cost.
Kadar susutnilai untuk peralatan ialah 10% atas kos.
- iv. One of the debtors with total debts RM200 was passed away.

Seorang penghutang dengan jumlah hutang RM200 telah meninggal dunia.

You are required to :

Anda dikehendaki untuk :

CLO2

- a) Prepare Statement of Comprehensive Income for The Year Ended 31 December 2023

Ilustrasikan Penyata pendapatan Komprehensif Untuk Tahun berakhir Pada 31 Disember 2023.

[15 marks]

[15 marks]

CLO2

- b) Prepare Statement of Financial Position as at 31 December 2023.
Sediakan Penyata Kedudukan Kewangan Pada 31 Disember 2023.

[10 marks]

[10 marks]

SOALAN TAMAT