

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

**DTM40273: PRINCIPLES OF ACCOUNTING FOR TOURISM AND
HOSPITALITY**

TARIKH : 25 NOVEMBER 2024

MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas soalan ini mengandungi **SEPULUH (10)** 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.

CLO1

QUESTION 1**SOALAN 1**

- (a) Explain **FIVE (5)** processes involved in accounting.

Jelaskan LIMA (5) proses yang terlibat dalam perakaunan.

[5 marks]

[5 markah]

- (b) Fill in the correct basic accounting concepts for the statements below.

Isikan konsep perakaunan asas yang betul bagi pernyataan di bawah.

No	Statement	Accounting Concepts
i.	All accounting records are prepared based on the cost value or the actual price stated in the source document, that is the current value at the time of the transaction. <i>Semua rekod perakaunan disediakan berdasarkan nilai kos atau harga sebenar yang dinyatakan dalam dokumen sumber, iaitu nilai semasa pada masa transaksi.</i>	
ii.	Each transaction must be recorded based on objective evidence or verified and unbiased information. <i>Setiap transaksi mesti direkodkan berdasarkan bukti objektif atau maklumat yang disahkan dan tidak berat sebelah.</i>	

iii	<p>Published accounting information must always be relevant, timely, reliable, unbiased and free from mistakes or errors.</p> <p><i>Maklumat perakaunan yang diterbitkan mestilah sentiasa relevan, tepat pada masanya, boleh dipercayai, tidak berat sebelah dan bebas daripada kesilapan atau kesalahan.</i></p>	
iv.	<p>All expenses incurred to generate revenue must be reported within the same period in which the revenue is reported.</p> <p><i>Semua perbelanjaan yang dikeluarkan untuk menjana pendapatan mestilah dilaporkan dalam tempoh yang sama dimana pendapatan dilaporkan.</i></p>	
v.	<p>A business and its owner are two separate entities. All transaction must be recorded from the business viewpoint and should not be mixed with the owner's personal affairs.</p> <p><i>Perniagaan dan pemiliknya adalah dua entiti yang berasingan. Semua transaksi mesti direkodkan dari sudut pandangan perniagaan dan tidak boleh dicampur dengan hal ehwal peribadi pemilik.</i></p>	
vi.	<p>It is assumed that a business will continue to expand and operate in the future.</p> <p><i>Adalah diandaikan bahawa perniagaan akan terus berkembang dan beroperasi pada masa hadapan.</i></p>	

vii.	<p>All transactions are recorded in the country's monetary unit. The monetary value is assumed to be stable.</p> <p><i>Semua urusan niaga direkodkan dalam unit wang negara. Nilai wang diandaikan stabil.</i></p>	
viii.	<p>Business activities can be divided into specific periods a month, a quarter, six months or a year.</p> <p><i>Aktiviti perniagaan boleh dibahagikan kepada tempoh tertentu seperti sebulan, suku, enam bulan atau setahun.</i></p>	
ix.	<p>Business must avoid overstating values of assets and revenue, and understating liabilities and expenses when recording transactions.</p> <p><i>Perniagaan mesti mengelak nilai aset dan hasil terlalu nyata serta mengecilkan liabiliti dan perbelanjaan semasa merekodkan urusan niaga.</i></p>	
x.	<p>Same accounting method will be used from one accounting period to another accounting period. An example of an accounting method is the method used to calculate closing inventory.</p> <p><i>Perakaunan yang sama kaedah akan digunakan daripada satu tempoh perakaunan kepada tempoh perakaunan yang lain. Contoh kaedah perakaunan ialah kaedah yang digunakan untuk mengira penutupan inventori.</i></p>	

[10 marks]

[10 markah]

- (c) Fill in the table for effects on the accounting equation based on the transaction below.

Isikan dalam jadual untuk kesan ke atas persamaan perakaunan berdasarkan transaksi di bawah.

Date	Transactions	Effect
2024 Januar y 1	The owner brought additional cash to the bank of RM25,000. <i>Pemilik membawa wang tunai tambahan di bank sebanyak RM25,000.</i>	
4	Bought furniture on credit from John Trading worth RM6,000. <i>Membeli perabot secara kredit daripada John Trading bernilai RM6,000.</i>	
8	Purchase goods worth RM2,500 on credit from Aimi Sdn Bhd. <i>Beli barangan bernilai RM2,500 secara kredit daripada Aimi Sdn Bhd.</i>	
10	Returned defective goods worth RM800 to Vivi Enterprise. <i>Memulangkan barang rosak bernilai RM800 kepada Vivi Enterprise.</i>	
26	Received cash of RM4,900 for goods sold to Boss Ku Enterprise. <i>Menerima wang tunai RM4,900 untuk barangan yang dijual kepada Boss Ku Enterprise.</i>	

[10 marks]

[10 markah]

CLO2

QUESTION 2**SOALAN 2**

The following information was obtained from Sri Melati Enterprise for the month of August 2024.

Maklumat berikut diperolehi daripada Sri Melati Enterprise untuk bulan Ogos 2024.

Date	Transactions
2024 Aug 1	Started business with RM50,000 cash. <i>Memulakan perniagaan dengan wang tunai RM50,000.</i>
3	Purchased goods worth RM4,000 on credit from Khan Trading. <i>Membeli barangan bernilai RM4,000 secara kredit daripada Khan Trading.</i>
5	Sold goods worth RM3,000 on credit to Meera Sdn Bhd. <i>Menjual barang bernilai RM3,000 secara kredit kepada Meera Sdn Bhd.</i>
11	Bought a computer worth RM2,500 by cheque. <i>Membeli sebuah komputer bernilai RM2,500 melalui cek.</i>
15	Returned goods worth RM800 to Khan Trading due to defective item. <i>Memulangkan barang bernilai RM800 kepada Khan Trading kerana barang rosak.</i>
21	Received full payment by cheque from Meera Sdn. Bhd. <i>Menerima bayaran penuh melalui cek daripada Meera Sdn. Bhd.</i>
27	Paid the electricity bill amounting to RM750 in cash. <i>Membayar bil elektrik berjumlah RM750 secara tunai.</i>

- (a) Prepare double entries based on the transactions above.
Sediakan catatan beregu berdasarkan transaksi di atas.

[10 marks]

[10 markah]

- (b) Transfer the journal entries from answer 2 (a) into the relevant ledgers.

Pindahkan catatan jurnal dari jawapan 2 (a) ke dalam lejer yang berkaitan.

[15 marks]

[15 markah]

CLO2

QUESTION 3**SOALAN 3**

The following shows account balances from the book of Ana Maria Enterprise as at January 2024. The closing inventory on 31 January 2024 is RM25,900.

Berikut menunjukkan baki akaun daripada buku Ana Maria Enterprise pada Januari 2024. Inventori penutup pada 31 Januari 2024 ialah RM25,900.

Account	RM
Account receivables / <i>Penghutang</i>	44,000
Account payables / <i>Pemiutang</i>	25,500
Opening inventory / <i>Inventori pembukaan</i>	83,000
Capital / <i>Modal</i>	86,800
Rent received / <i>Sewa diterima</i>	32,600
Machinery / <i>Mesin</i>	20,000
Returns inwards / <i>Pulangan jualan</i>	13,500
Returns outwards / <i>Pulangan pembelian</i>	14,000
Insurance / <i>Insuran</i>	11,400
Salary / <i>Gaji</i>	12,000
Electricity / <i>Elektrik</i>	14,000
Maintenance / <i>Penyelenggaraan</i>	17,700
Sales / <i>Jualan</i>	195,700
Drawing / <i>Ambilan</i>	36,000
Purchases / <i>Belian</i>	103,000

Based on the information given above:

Berdasarkan maklumat yang diberikan di atas:

- (a) Prepare a trial balance as at 31 January 2024.

Sediakan imbalan duga pada 31 Januari 2024.

[10 marks]

[10 markah]

- (b) Prepare the Statement of Comprehensive Income for the year ending 31 January 2024.

Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Januari 2024.

[15 marks]

[15 markah]

CLO3

QUESTION 4

SOALAN 4

The following is the trial balance from Alang Alang Trading as at 31 October 2023.

Berikut merupakan imbalan duga bagi Alang Alang Trading pada 31 Oktober 2023.

	DEBIT (RM)	CREDIT (RM)
Capital / <i>Modal</i>		120 000
Drawings / <i>Ambilan</i>	2 500	
Bank/ <i>Bank</i>	15 000	
Cash / <i>Tunai</i>	7 500	
Purchases & Sales / <i>Belian & Jualan</i>	85 700	135 000
Sales return / <i>Pulangan Jualan</i>	1 725	
Purchases return/ <i>Pulangan Belian</i>		1 005
Wages on purchases/ <i>Upah atas pembelian</i>	1 329	
Interest paid & Interest revenue/ <i>Belanja Faedah & Hasil Faedah</i>	3 500	870
Opening Inventory/ <i>Inventori Awal</i>	7 900	
Carriage inwards / <i>Angkutan masuk</i>	400	
Carriage outwards / <i>Angkutan keluar</i>	700	
Debtors & Creditors / <i>Penghutang & Pemiutang</i>	59 891	45 000
Commission paid & Commission received <i>Komisen dibayar & Komisen diterima</i>	2 000	1 200
Motor vehicles / <i>Kenderaan motor</i>	95 100	
Salaries / <i>Gaji</i>	5 000	
Rent & Rates / <i>Sewa & Kadar</i>	3 000	
Light and heat / <i>Lampu dan haba</i>	750	
Fixtures & fittings / <i>Lekapan & Kelengkapan</i>	10 320	
Telephone and postage / <i>Telefon dan pos</i>	610	
Discount allowed/ <i>Diskaun diberi</i>	450	

Discount received / <i>Diskaun diterima</i>		300
	303 375	303 375

Additional information.

Maklumat tambahan:

1. Ending inventory was valued at RM4,900 at cost, and RM5,000 at market price.
Inventori akhir ialah nilai pada RM4,900 pada kos, dan RM5,000 pada harga pasaran.
2. Commission received was accrued by RM300.
Komisen yang diterima terakru sebanyak RM300.
3. Unearned interest revenue RM70.
Hasil faedah belum diperolehi RM70.
4. There was a prepayment of RM1 000 for rent and rates.
Terdapat bayaran pendahuluan sebanyak RM1 000 untuk sewa dan kadar.
5. Salaries of RM750 were outstanding.
Gaji sebanyak RM750 adalah tertunggak.

You are required to:

Anda dikehendaki:

- (a) Transform the Alang Alang Trading trial balance to a Statement of Comprehensive Income for the year ending 31 October 2023.
Tukar imbangan duga Alang Alang Trading kepada Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Oktober 2023.

[10 marks]

[10 markah]

- (b) Transform the Alang Alang Trading trial balance to a Statement of Financial Position as at 31 October 2023.

Tukar imbangan duga Alang Alang Trading kepada Penyata Kedudukan Kewangan pada 31 Oktober 2023.

[15 marks]

[15 markah]

SOALAN TAMAT