

**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 : 2023/2024**

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

**TARIKH : 11 JUN 2024 (SELASA)**

**MASA : 2.30 PETANG– 4.30 PETANG (2 JAM)**

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Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**SECTION A****BAHAGIAN A****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 the term accounting.  
*Berikan definisi perakaunan.*
- (4 Marks)  
(4 Markah)
- CLO 1 (ii) List **FOUR (4)** accounting concepts.  
*Senaraikan EMPAT (4) konsep perakaunan.*
- (4 Marks)  
(4 Markah)
- CLO 1 b) Choose the appropriate **accounting concept** based on the following situation:  
*Pilih konsep perakaunan yang sesuai bagi setiap situasi berikut:*

	<b>Situation</b>	<b>Accounting Concept</b>
1	Heaven Event Management will continue to operate the business for a prolonged period of time.  <i>Heaven Event Management akan terus</i>	

	<i>mengendalikan perniagaan untuk tempoh masa yang berpanjangan.</i>	
2	Monggo Mampir Resort's assets are recorded at the actual cost and not at the market price. <i>Aset Monggo Mampir Resort direkodkan pada kos sebenar dan bukan pada harga pasaran.</i>	
3	Monetary measurement must be used in business transactions. <i>Pengukuran monetari mesti digunakan dalam urusan perniagaan.</i>	
4	Cash accounts are debited, whereas sales accounts are credited because of cash sales. <i>Akaun tunai didebitkan, manakala akaun jualan dikreditkan kerana jualan tunai.</i>	
5	Financial report is prepared based on certain accounting period. <i>Laporan penyata kewangan disediakan berasaskan tempoh perakaunan tertentu.</i>	
	The owner's expenses must be separated from the company's expenditures. <i>Perbelanjaan pemilik mesti diasingkan daripada perbelanjaan syarikat.</i>	
7	Accounting is the real thing, and based on evidence. <i>Perakaunan adalah perkara sebenar, dan berdasarkan bukti.</i>	
8	Expenses and revenues are recorded at the time they occurred, rather than at the time they are paid. <i>Perbelanjaan dan hasil direkodkan pada masa ia berlaku, bukannya pada masa ia dibayar.</i>	

9	The same method used throughout the accounting period. <i>Kaedah yang sama digunakan di sepanjang tempoh perakaunan.</i>	
10	All transactions must be recorded honestly and display all the important facts. <i>Semua urusan mesti direkod secara jujur dan menunjukkan semua fakta penting.</i>	

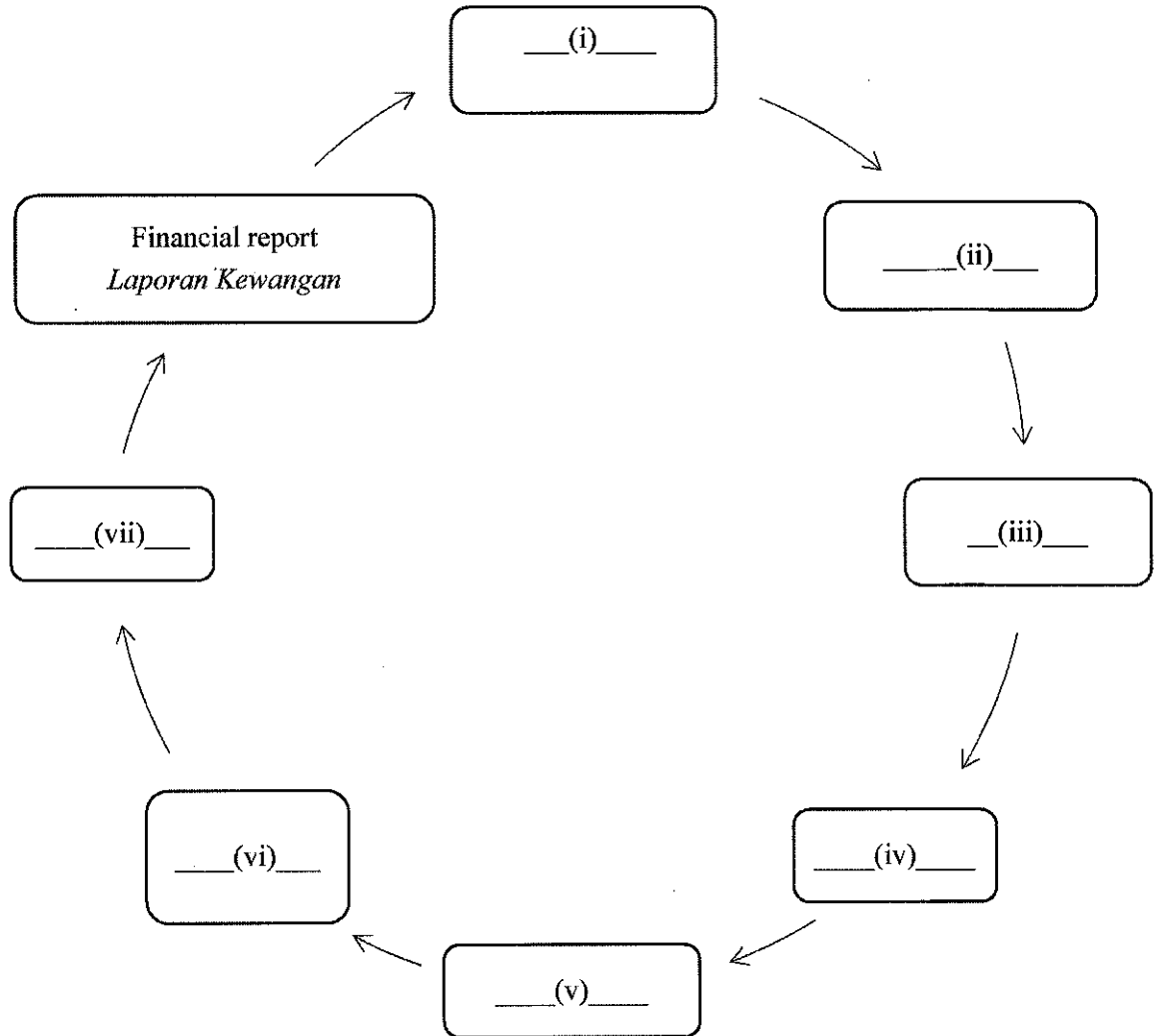
(10 Marks)

(10 Markah)

CLO 1

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

*Isikan rajah kitaran perakaunan di bawah dengan jawapan yang sesuai*



(7 Marks)

(7 Markah)

**QUESTION 2****SOALAN 2**

CLO 2

- a) Interpret the general journal.

*Berikan tafsiran jurnal am.*

(5 Marks)

(5 Markah)

CLO 2

- b) The following information was obtained from the book of Yummylicious Bakery for the month of January 2023.

*Maklumat berikut diambil dari buku Yummylicious Bakeri pada bulan Januari 2023.*

Jan.1	Cash at the bank/ <i>Tunai di bank</i>	RM7,000
	Cash in hand/ <i>Tunai di tangan</i>	RM8,000
	Vehicle/ <i>Kenderaan</i>	RM30,000
	Debtor: Warda / <i>Penghutang: Warda</i>	RM5,000
	Creditor: Malinda / <i>Pemiutang: Malinda</i>	RM3,000
	Loan / <i>Pinjaman</i>	RM25,000
2	Bought furniture from HD Trading on credit worth RM3,000. <i>Membeli perabot dari HD Trading secara kredit bernilai R3,000.</i>	
3	Sold goods on credit to Warda of RM 6,500, less 5% trade discount. <i>Menjual barang secara kredit kepada Warda sebanyak RM6,500, ditolak diskaun niaga 5%.</i>	
4	Paid by cash to Malinda worth RM1,500. <i>Bayar dengan tunai kepada Malinda sebanyak RM1,500.</i>	
6	Purchased goods on credit from Sakura worth RM4,500, less 10%	

	<p>trade discount.</p> <p><i>Membeli barangniaga secara kredit dari Sakura sebanyak RM4,500, ditolak diskaun niaga 10%.</i></p>
8	<p>The owner withdrew goods for personal use worth RM1,100.</p> <p><i>Pemilik mengambil barangniaga untuk kegunaan peribadi sebanyak RM1,100.</i></p>
11	<p>Issued an invoice to Express Trading for the goods sold of RM3,400.</p> <p><i>Mengeluarkan inois kepada Express Trading untuk barang yang dijual sebanyak RM3,400.</i></p>
15	<p>A credit note has been sent to Warda for the goods returned of RM1,200 due to wrong item on 3 January.</p> <p><i>Menghantar nota kredit kepada Warda untuk pulangan barang sebanyak RM1,200 kerana tersalah barang pada 3 Januari.</i></p>
17	<p>Received invoice from Jaya Trading for the goods purchase of RM2,500.</p> <p><i>Menerima inois daripada Jaya Trading untuk pembelian barang bernilai RM2,500.</i></p>
20	<p>Returned goods worth RM1,800 due to a defective item purchased on January 6.</p> <p><i>Memulangkan barang kepada Sakura sebanyak RM1,800 kerana barang rosak yang dibeli pada 6 Januari.</i></p>
22	<p>Owner brought his own computer for office use worth RM2,800.</p> <p><i>Pemilik membawa masuk computer peribadi untuk kegunaan perniagaan bernilai RM2,800.</i></p>
25	<p>Issued invoice to Kedai ABC for the sold goods of RM4,300, less 10% trade discount.</p>

	<i>Mengeluarkan invois kepada Kedai ABC untuk jualan barangniaga bernilai RM4,300, ditolak diskaun niaga sebanyak 10%.</i>
28	Sold old furniture worth RM600 to Arman. <i>Menjual perabut lama bernilai RM600 kepada Arman.</i>

CLO2

You are required to categorize the above transactions into appropriate journal.  
*Anda dikehendaki untuk kategorikan urusaniaga 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 Syifa Trading at the end of March 2023.

*Urusniaga berikut telah diambil dari buku Syifa Trading pada akhir bulan Mac 2023.*

2023 March 1	The owner bank-in cash of RM50,000, brought in motorvan worth RM60,000, office equipment worth RM25,000 and premise of RM40,000 as capital to start a business. <i>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.</i>
3	Bought office equipment on credit from Didi Supplies Sdn Bhd for

	<p>RM7,000.</p> <p><i>Membeli peralatan pejabat secara kredit dari Didi Supplies Sdn Bhd bernilai RM7,000.</i></p>
7	<p>Received cheque of RM10,000 for the sales of goods.</p> <p><i>Menerima cek bernilai RM10,000 atas jualan barangniaga.</i></p>
8	<p>Paid legal expenses of RM2,600 by cheque.</p> <p><i>Membayar belanja guaman bernilai RM2,600 dengan cek.</i></p>
9	<p>Purchased goods on credit of RM6,500 from Awana Sdn Bhd.</p> <p><i>Membeli barangniaga secara kredit bernilai RM6,500 dari Awana Sdn Bhd.</i></p>
10	<p>Paid utilities of RM600 by cheque.</p> <p><i>Bayar utiliti dengan cek sebanyak RM600.</i></p>
11	<p>Returned goods of RM800 to Awana Sdn Bhd because of some damages.</p> <p><i>Memulangkan barangniaga bernilai RM800 kepada Awana Sdn Bhd disebabkan beberapa kerosakan.</i></p>
12	<p>Sold goods on credit of RM4,000 to Wanda Trading.</p> <p><i>Jual barangniaga secara kredit bernilai RM4,000 kepada Wanda Trading.</i></p>
15	<p>Withdrew cash of RM2,000 from company's bank account for personal use.</p> <p><i>Mengeluarkanl tunai sebanyak RM2,000 dari akaun bank syarikat untuk kegunaan peribadi.</i></p>
22	<p>Wanda Trading returned goods worth RM600 because of wrongly</p>

	brand. <i>Wanda Trading memulangkan barang bernilai RM600 disebabkan salah jenama.</i>
25	Received commission by cheque RM3,400. <i>Menerima komisen dengan cek bernilai RM3,400.</i>

You are required to :/ *Anda dikehendaki:*

CLO2

- a) Transfer the above transactions to the appropriate accounts.

*Pindahkan urusanniaga di atas ke dalam akaun-akaun yang bersesuaian.*

(15 Marks)

(15 Markah)

CLO2

- b) Illustrate the 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 Layang Sari Sdn Bhd as at 31 December 2023.

*Imbangan Duga berikut telah diambil dari buku Layang Sari Sdn Bhd pada 31 Disember 2023.*

**Trial Balance as at 31 December 2023**

Particular	Debit (RM)	Credit (RM)
Cash <i>Tunai</i>	1,850	
Bank <i>Bank</i>	5,000	
Debtor & Creditor <i>Penghutang &amp; Pemiutang</i>	7,000	5,400
Drawing <i>Ambilan</i>	5,000	
Capital (1/1/2023) <i>Modal (1/1/2023)</i>		17,000
Freight outward <i>Angkutan keluar</i>	200	
Maintenance cost <i>Kos penyelenggaraan</i>	100	
Commission allowed <i>Komisyen dibayar</i>	250	
Machineries <i>Mesin</i>	8,500	
Salaries <i>Gaji</i>	1,300	
Provision of depreciation – Machineries <i>Peruntukan susutnilai - Kenderaan</i>		300

Stock (1/1/2023) <i>Stok (1/1/2023)</i>	8,000	
Purchases & Sales <i>Belian &amp; Jualan</i>	50,500	65,000
	<b>87,700</b>	<b>87,700</b>

**Additional Information:**

- a) Stock at 31 December 2023 was valued at the market price worth RM5,400 and RM5,000 at the cost price.  
*Stok pada 31 Disember 2023 pada harga pasaran bernilai RM5,400 dan RM5,000 pada harga kos.*
- b) Salaries were accrued by RM700.  
*Gaji terakru sebanyak RM700.*
- c) A bad debt worth RM300 was traced.  
*Hutang lapuk berjumlah RM 300 dikesan.*
- d) The provision of doubtful debt was estimated at 1% of debtors  
*Peruntukan hutang ragu dianggarkan sebanyak 1% daripada penghutang .*
- e) The provision of depreciation for machineries was valued at 10% per annum using the straightline method.  
*Peruntukan susut nilai untuk mesin dinilai pada 10% setahun menggunakan kaedah garislurus.*

You are required to :/ *Anda dikehendaki :*

CLO2

- a) Transfer the above transaction to the Statement of Comprehensive Income for the year ended 31 December 2023.

*Memindahkan urusan di atas ke Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023.*

(15 Marks)

*(15 Markah)*

CLO2

- b) Illustrate the Statement of Financial Position as at 31 December 2023.

*Ilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2023.*

(10 Marks)

*(10 Markah)*

**SOALAN TAMAT**