

**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**

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

**TARIKH : 10 JUN 2024 (ISNIN)**

**MASA : 11.30 PG – 1.30 PTG (2 JAM)**

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Kertas ini mengandungi **LAPAN (8)** 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**

**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)** activities involved in accounting.

*Jelaskan LIMA (5) aktiviti yang terlibat dalam perakaunan.*

[5 marks]

[5 markah]

- (b) Discuss **FIVE (5)** basic accounting concepts.

*Bincangkan LIMA (5) konsep asas perakaunan.*

[10 marks]

[10 markah]

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

*Isikan kesan ke atas persamaan perakaunan berdasarkan transaksi di bawah.*

<b>Date / Tarikh</b>	<b>Transactions / Transaksi</b>	<b>Effect / Kesan</b>
2023 July 1	The owner brought additional RM10,000 cash at bank. <i>Pemilik membawa wang tunai tambahan di bank sebanyak RM10,000.</i>	
3	Bought furniture on credit from Max Trading worth RM2,000. <i>Membeli perabot secara kredit daripada Max Trading bernilai RM2,000.</i>	

9	Purchase goods worth RM5,000 on credit from Dayang Enterprise. <i>Beli barangan bernilai RM5,000 secara kredit daripada Dayang Enterprise.</i>	
18	Returned defective goods worth RM300 to Dayang Enterprise. <i>Memulangkan barang rosak bernilai RM300 kepada Dayang Enterprise.</i>	
25	Received cash of RM3,000 for goods sold to Izz Sdn Bhd. <i>Menerima wang tunai RM3,000 untuk barangan yang dijual kepada Izz Sdn Bhd.</i>	

[10 marks]

[10 markah]

## CLO2 QUESTION 2

**SOALAN 2**

The following information was obtained from Sejahtera Enterprise for the month of November 2023.

*Maklumat berikut diperolehi daripada Sejahtera Enterprise untuk bulan November 2023.*

Date	Transactions
2023	Started business with RM10,000 cash.
Nov 1	<i>Memulakan perniagaan dengan wang tunai RM10,000.</i>
4	Purchased goods worth RM2,500 on credit from Shah Trading. <i>Membeli barangan bernilai RM2,500 secara kredit daripada Shah Trading.</i>
9	Sold goods worth RM3,000 on credit to Fira Sdn Bhd. <i>Menjual barang bernilai RM3,000 secara kredit kepada Fira.</i>
13	Bought a computer worth RM1,500 by cheque.

	<i>Membeli sebuah komputer bernilai RM1,500 melalui cek.</i>
17	Returned goods worth RM400 to Shah Trading due to defective item. <i>Memulangkan barang bernilai RM400 kepada Shah Trading kerana barang rosak.</i>
22	Received full payment by cheque from Fira Sdn. Bhd. <i>Menerima bayaran penuh melalui cek daripada Fira Sdn. Bhd.</i>
29	Paid the electricity bill amounting to RM250 in cash. <i>Membayar bil elektrik berjumlah RM250 secara tunai.</i>

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

[10 marks]

[10 markah]

- (b) Transfer the journal entries from answer 4 (a) into the relevant ledgers.  
*Pindahkan catatan jurnal dari jawapan 4 (a) ke dalam lejer yang berkaitan.*

[15 marks]

[15 markah]

CLO2

**QUESTION 3****SOALAN 3**

The following shows account balances from the book of Rusdie Trading as at September 2023. The closing inventory on 30 September 2023 is RM15,900.

*Berikut menunjukkan baki akaun daripada buku Rusdie Trading pada September 2023. Inventori penutup pada 30 September 2023 ialah RM15,900.*

Account	RM
Account receivables / <i>Penghutang</i>	34,000
Account payables / <i>Pemiutang</i>	15,500
Opening inventory / <i>Inventori pembukaan</i>	73,000
Capital / <i>Modal</i>	35,000

Rent received / <i>Sewa diterima</i>	22,600
Machinery / <i>Mesin</i>	10,000
Returns inwards / <i>Pulangan jualan</i>	3,500
Returns outwards / <i>Pulangan pembelian</i>	4,000
Insurance / <i>Insuran</i>	1,400
Salary / <i>Gaji</i>	2,000
Electricity / <i>Elektrik</i>	4,000
Maintenance / <i>Penyelenggaraan</i>	7,700
Sales / <i>Jualan</i>	185,700
Drawing / <i>Ambilan</i>	26,000
Purchases / <i>Belian</i>	93,000

Based on the information given above:

*Berdasarkan maklumat yang diberikan di atas:*

- (a) Prepare a trial balance as at 30 September 2023.

*Sediakan imbalan duga pada 30 September 2023.*

[10 marks]

[10 markah]

- (b) Show the Statement of Comprehensive Income for the year ending 30 September 2023.

*Tunjukkan Penyata Pendapatan Komprehensif bagi tahun berakhir 30 September 2023.*

[15 marks]

[15 markah]

CLO3

**QUESTION 4****SOALAN 4**

The following is the trial balance from Ashley Enterprise as at 31 December 2023.

*Berikut merupakan imbangan duga bagi Ashley Enterprise pada 31 Disember 2023.*

Account	Debit (RM)	Credit (RM)
Cash at bank / <i>Bank</i>	1,850	
Capital / <i>Modal</i>		17,000
Cash in hand / <i>Tunai</i>	2,000	
Utilities / <i>Utiliti</i>	3,000	
Freight outwards / <i>Pengangkutan ke luar</i>	200	
Maintenance cost / <i>Kos penyelenggaraan</i>	100	
Provision for depreciation: Furniture / <i>Peruntukan susutnilai: Perabot</i>		300
Purchases and sales / <i>Belian dan jualan</i>	50,500	65,000
Inventory / <i>Inventori</i>	8,000	
Account payable and account receivable / <i>Penghutang dan pemiutang</i>	7,000	5,400
Advertising / <i>Pengiklanan</i>	250	
Drawings / <i>Ambilan</i>	5,000	
Salaries / <i>Gaji</i>	1,300	
Furniture / <i>Perabot</i>	8,500	
	<b>87,700</b>	<b>87,700</b>

Additional information.

*Maklumat tambahan:*

- Ending inventory was valued at RM5,000 at cost, and RM5,400 at market price.

*Inventori akhir ialah nilai pada RM5,000 pada kos, dan RM5,400 pada harga pasaran.*

2. Salaries were accrued by RM700.  
*Gaji terakru sebanyak RM700.*
3. Prepaid utilities RM200.  
*Utiliti prabayar RM200.*
4. A bad debt worth RM300 was created.  
*Hutang lapuk bernilai RM300 telah diwujudkan.*
5. Allowance for doubtful debts was estimated at 1% of accounts receivable.  
*Elaun untuk hutang ragu dianggarkan pada 1% daripada akaun belum terima.*
6. Provision for depreciation for furniture was values at 10% per annum using the reducing balance method.  
*Peruntukan susut nilai bagi perabot adalah bernilai 10% setahun menggunakan kaedah baki berkurangan.*

You are required to:

*Anda dikehendaki:*

- (a) Determine a Comprehensive Income Statement for the ending 31 December 2023.

*Menyediakan penyata Pendapatan Komprehensif berakhir 31 December 2023.*

[10 marks]

[10 markah]

- (b) Determine a Statement of Financial Position as at 31 December 2023.

*Sediakan Penyata Kedudukan Kewangan pada 31 December 2023.*

[15 marks]

[15 markah]

**SOALAN TAMAT**