**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 : 2025/2026**

# DTM40483: PRINCIPLES OF ACCOUNTING FOR TOURISM AND HOSPITALITY

**TARIKH : 29 APRIL 2026**
**MASA : 11.30 PAGI – 1.30 TGH (2 JAM)**

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Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

TERBUKA

(CLO yang tertera hanya sebagai rujukan)

## SECTION A: STRUCTURE QUESTIONS.
## *BAHAGIAN A: SOALAN STRUKTUR.*

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

***ARAHAN:***
*Bahagian ini terdiri daripada* ***EMPAT (4)*** *soalan struktur. Jawab* ***SEMUA*** *soalan.*

### QUESTION 1
### *SOALAN 1*

CLO1 (a) Define bookkeeping and accounting.

*Berikan definisi simpan kira dan perakaunan.*

[5 Marks]

[*5 Markah*]

CLO1 (b) Choose the appropriate **accounting concept** for each situation below.

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

| **No.** | **Situation** ***Situasi*** | **Accounting concept** ***Konsep perakaunan*** |
|---|---|---|
| i. | The same method used throughout the accounting period. *Kaedah yang sama digunakan di sepanjang tempoh perakaunan.* | |
| ii. | Profit is determined by comparing revenue for the period against the expenses incurred. *Keuntungan adalah ditentukan dengan membandingkan hasil dan belanja yang berlaku dalam tempoh tersebut.* | |
| iii. | Transactions are recorded based on objective evidence found in source documents. *Urus niaga direkodkan berdasarkan bukti objektif yang terdapat dalam dokumen sumber.* | |
| iv. | Kizzah Travel will continue to operate for an indefinite period of time. | |

| | | |
|---|---|---|
| | *Kizzah Travel akan terus beroperasi bagi tempoh masa yang tidak terbatas.* | |
| v. | LNG Resort's assets are recorded at cost and not at market price.<br>*Aset LNG Resort direkodkan pada harga kos dan bukan pada harga pasaran.* | |
| vi. | Financial report is prepared based on certain accounting period.<br>*Semua urusniaga mesti direkod secara jujur dan menunjukkan semua fakta penting.* | |
| vii. | Unpaid utility bills at the end of the month are still recorded as expenses for the current period.<br>*Bil utiliti yang belum dibayar pada akhir bulan tetap direkodkan sebagai belanja bagi tempoh semasa.* | |
| viii | Record all business transactions in a common monetary unit.<br>*Merekod semua urusniaga perniagaan dalam nilai wang yang biasa gunakan.* | |
| ix | Low-value items such as stationery, postage stamps, and cleaning supplies are grouped together under 'Sundry Expenses' rather than being recorded in separate asset accounts.<br>*Item bernilai rendah seperti alat tulis dan setem dikumpulkan di bawah 'Belanja Pelbagai' dan bukannya direkodkan sebagai akaun aset yang berasingan.* | |
| x | Hanani must record the cash drawing he made from his own company.<br>*Hanani mesti merekodkan ambilan tunai yang dibuat daripada syarikatnya sendiri.* | |

[10 Marks]
[*10 Markah*]

CLO1 (c) Explain **ONE (1)** characteristic and **ONE (1)** example for the accounting classification below:

1. Non-Current Asset
   *Aset Bukan Semasa*
2. Current Asset
   *Aset Semasa*

3. Current Liability

   *Liabiliti Semasa*

4. Expenses

   *Belanja*

5. Revenue

   *Hasil*

[10 marks]

[*10 markah*]

**QUESTION 2**

***SOALAN 2***

CLO2 (a) Fill in the following transactions in the correct column of debit and credit.

*Isi urus niaga berikut ke dalam lajur debit dan kredit yang betul.*

| **No.** | **Transaction /** ***Transaksi*** | **Debit** | **Credit** |
|---|---|---|---|
| 1 | Purchased office equipment by cheque | | |
| 2 | Paid the electricity bill by cash. | | |
| 3 | Returned damaged goods to Creditor Happy Trading. | | |
| 4 | Sold old furniture and received cash immediately. | | |
| 5 | The owner took cash from the business for her daughter's school fees. | | |

[10 Marks]

[*10 Markah*]

CLO3 (b) The following information was obtained from the book of Sufuto Sdn Bhd for the month of March 2026.

*Maklumat berikut diperoleh daripada buku Sufuto Sdn Bhd bagi bulan Mac 2026.*

| **Date** | **Transactions** |
|---|---|
| 2026 March, 01 | Mr. Sufuto started his business by depositing RM40,000 of his personal savings into a newly opened business bank account.<br>*Encik Sufuto memulakan perniagaan secara rasmi dengan memasukkan RM40,000 daripada simpanan peribadi ke dalam akaun bank perniagaan yang baru dibuka.* |
| 05 | The business purchased goods worth RM5,500 on credit from Supplier Azman to stock the shop.<br>*Perniagaan membeli inventori untuk dijual semula secara kredit daripada Pembekal Azman berjumlah RM5,500.* |
| 10 | Sufuto sold goods for RM3,200 on credit to a regular customer, Ms. Batrisya.<br>*Sufuto menjual barang niaga bernilai RM3,200 kepada pelanggan setia, Cik Batrisya, secara hutang..* |
| 18 | After inspecting the goods from May 5, Sufuto returned faulty items worth RM500 to Supplier Azman.<br>*Selepas memeriksa barang yang dibeli pada 5 Mei, Sufuto telah memulangkan barang rosak bernilai RM500 kepada Pembekal Azman.* |
| 24 | Ms. Batrisya settled her entire debt of RM3,200 by sending a cheque to the business.<br>*Cik Batrisya menjelaskan sepenuhnya hutang beliau berjumlah RM3,200 dengan menghantar sekeping cek kepada perniagaan.* |
| 28 | The owner withdrew RM1,000 from the business bank account to pay for his personal house rental.<br>*Encik Sufuto mengeluarkan RM1,000 daripada akaun bank perniagaan untuk membayar bil elektrik dan air rumah kediaman peribadi beliau.* |

**You are required to:**

***Anda adalah dikehendaki untuk:***

Prepare ledgers and balance off the account from the given transactions.
*Sediakan lejar dan baki akaun daripada urus niaga di beri.*

[15 Marks]
[*15 Markah*]

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

CLO3 (a) Explain the differences between Special Journals and the Cash Book.
*Jelaskan perbezaan antara Jurnal Khas dan Buku Tunai.*

[5 marks]
[*5 markah*]

CLO3 (b) The following balance are extracted from the books of Gerald Enterprise as at 30 April 2025. The **closing inventory** on the closing date is RM16,800.
*Imbangan berikut diambil daripada buku-buku perakaunan Gerald Enterprise pada 30 April 2025.* ***Inventori akhir*** *pada tarikh penutupan ialah RM16,800.*

| **Accounts / *Akaun*** | **RM** |
|---|---|
| Cash / *Tunai* | 6,500 |
| Bank / *Bank* | 21,300 |
| Accounts Receivable / *Akaun Belum Terima* | 14,200 |
| Opening Inventory / *Inventori Awal* | 11,000 |
| Office Equipment / *Peralatan Pejabat* | 28,000 |
| Motor Vehicle / *Kenderaan* | 48,000 |
| Accounts Payable / *Akaun Belum Bayar* | 16,400 |
| Bank Loan / *Pinjaman Bank* | 22,000 |
| Capital / *Modal* | 89,800 |
| Drawings / *Ambilan* | 7,600 |
| Sales / *Jualan* | 78,500 |
| Purchases / *Belian* | 40,200 |
| Sales Returns / *Pulangan Jualan* | 2,800 |
| Carriage Inwards / *Kos Angkut Masuk* | 2,100 |

| | |
|---|---|
| Rent Expense / *Sewa* | 6,800 |
| Salaries Expense / *Gaji* | 16,400 |
| Utilities Expense / *Utiliti* | 3,500 |
| Short Term Loan / *Hutang Jangka Pendek* | 4,200 |
| Advertising Expense / *Pengiklanan* | 2,500 |

You are required to report all the account balances in the correct Trial Balance format.

*Anda dikehendaki untuk melaporkan semua baki akaun ke dalam format Imbangan Duga yang betul.*

[10 Marks]

[*10 Markah*]

CLO3 (c) Construct a Statement of Comprehensive Income for **the year ended 30 April 2025.**

*Bina Penyata Pendapatan Komprehensif untuk* ***Tahun berakhir pada 30 April 2025.***

[10 Marks]

[*10 Markah*]

## QUESTION 4

## *SOALAN 4*

Borneo Travel Services commenced its operations on 1 January 2025. The following information was extracted from its accounting records for the year ended 31 December 2025.

*Borneo Travel Services memulakan operasinya pada 1 Januari 2025. Maklumat berikut diperoleh daripada rekod perakaunan bagi tahun berakhir 31 Disember 2025.*

| **Accounts / *Akaun*** | **Debit (RM)** | **Credit (RM)** |
|---|---|---|
| Cash in hand / *Tunai di tangan* | 20,000 | |
| Cash at bank / *Tunai di bank* | 30,000 | |
| Account receivables / *Account belum diterima* | 6,500 | |
| Inventories (1 January 2025) / *Inventori (1 Januari 2025)* | 2,200 | |
| Purchases / *Pembelian* | 35,000 | |
| Sales / *Jualan* | | 70,000 |
| Sales Return / *Pulangan Jualan* | 800 | |
| Purchase Return / *Pulangan Belian* | | 1,200 |
| Salaries / *Gaji* | 21,600 | |
| Utilities / *Utiliti* | 4,200 | |
| Insurance / *Insurans* | 3,600 | |
| Advertising expenses / *Perbelanjaan iklan* | 2,400 | |
| Furniture / *Perabot* | 25,000 | |
| Insurance on purchase / *Insurans atas belian* | 200 | |
| Import Duties / *Duti Import* | 1,800 | |
| Accumulated depreciation – Furniture / *Susut nilai terkumpul – Perabot* | | 5,000 |
| Account Payable / *Akaun belum dibayar* | | 7,500 |
| Bank loan / *Pinjaman Bank* | | 19,600 |
| Capital / *Modal* | | 50,000 |
| | **153,300** | **153,300** |

Additional information / *Maklumat Tambahan*

i. Closing inventories at 31 December 2025 were valued at RM3,400.
*Inventori akhir pada 31 Disember 2025 bernilai RM3,400.*

ii. Salaries of RM1,200 were outstanding at year end.
*Gaji sebanyak RM1,200 masih belum dibayar pada akhir tahun.*

iii. Utilities of RM500 were prepaid.
*Utiliti sebanyak RM500 adalah prabayar.*

*iv.* Depreciation on furniture is charged at 10% per annum using the straight-line method.
*Susut nilai perabot dikenakan pada kadar 10% setahun menggunakan kaedah garis lurus.*

**You are required to:**
***Anda dikehendaki untuk:***

CLO3 (a) Prepare a Statement of Comprehensive Income for the year ended 31 December 2025.
*Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2025.*

[15 Marks]
[*15 Markah*]

CLO3 (b) Illustrate the Statement of Financial Position as at 31 December 2025.
*Kenalpasti Penyata Kedudukan Kewangan pada 31 Disember 2025.*

[10 Marks]
[*10 Markah*]

**TERBUKA**

**SOALAN TAMAT**