



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)

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)



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 <i>Situasi</i>	Accounting concept <i>Konsep perakaunan</i>
i.	The same method used throughout the accounting period. <i>Kaedah yang sama digunakan di sepanjang tempoh perakaunan.</i>	
ii.	Profit is determined by comparing revenue for the period against the expenses incurred. <i>Keuntungan adalah ditentukan dengan membandingkan hasil dan belanja yang berlaku dalam tempoh tersebut.</i>	
iii.	Transactions are recorded based on objective evidence found in source documents. <i>Urus niaga direkodkan berdasarkan bukti objektif yang terdapat dalam dokumen sumber.</i>	
iv.	Kizzah Travel will continue to operate for an indefinite period of time.	

	<i>Kizzah Travel akan terus beroperasi bagi tempoh masa yang tidak terbatas.</i>	
v.	LNG Resort's assets are recorded at cost and not at market price. <i>Aset LNG Resort direkodkan pada harga kos dan bukan pada harga pasaran.</i>	
vi.	Financial report is prepared based on certain accounting period. <i>Semua urusan mesti direkod secara jujur dan menunjukkan semua fakta penting.</i>	
vii.	Unpaid utility bills at the end of the month are still recorded as expenses for the current period. <i>Bil utiliti yang belum dibayar pada akhir bulan tetap direkodkan sebagai belanja bagi tempoh semasa.</i>	
viii	Record all business transactions in a common monetary unit. <i>Merekod semua urusan perniagaan dalam nilai wang yang biasa digunakan.</i>	
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. <i>Item bernilai rendah seperti alat tulis dan setem dikumpulkan di bawah 'Belanja Pelbagai' dan bukannya direkodkan sebagai akaun aset yang berasingan.</i>	
x	Hanani must record the cash drawing he made from his own company. <i>Hanani mesti merekodkanambilan tunai yang dibuat daripada syarikatnya sendiri.</i>	

[10 Marks]

[10 Markah]

- CLO1 (c) Explain **ONE (1)** characteristic and **ONE (1)** example for the accounting classification below:
- Non-Current Asset
Aset Bukan Semasa
 - 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 diperolehi 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. <i>Encik Sufuto memulakan perniagaan secara rasmi dengan memasukkan RM40,000 daripada simpanan peribadi ke dalam akaun bank perniagaan yang baru dibuka.</i>
05	The business purchased goods worth RM5,500 on credit from Supplier Azman to stock the shop. <i>Perniagaan membeli inventori untuk dijual semula secara kredit daripada Pembekal Azman berjumlah RM5,500.</i>
10	Sufuto sold goods for RM3,200 on credit to a regular customer, Ms. Batrisya. <i>Sufuto menjual barang niaga bernilai RM3,200 kepada pelanggan setia, Cik Batrisya, secara hutang..</i>
18	After inspecting the goods from May 5, Sufuto returned faulty items worth RM500 to Supplier Azman. <i>Selepas memeriksa barang yang dibeli pada 5 Mei, Sufuto telah memulangkan barang rosak bernilai RM500 kepada Pembekal Azman.</i>
24	Ms. Batrisya settled her entire debt of RM3,200 by sending a cheque to the business. <i>Cik Batrisya menjelaskan sepenuhnya hutang beliau berjumlah RM3,200 dengan menghantar sekeping cek kepada perniagaan.</i>
28	The owner withdrew RM1,000 from the business bank account to pay for his personal house rental. <i>Encik Sufuto mengeluarkan RM1,000 daripada akaun bank perniagaan untuk membayar bil elektrik dan air rumah kediaman peribadi beliau.</i>

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 / <i>Sewa</i>	6,800
Salaries Expense / <i>Gaji</i>	16,400
Utilities Expense / <i>Utiliti</i>	3,500
Short Term Loan / <i>Hutang Jangka Pendek</i>	4,200
Advertising Expense / <i>Pengiklanan</i>	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 diperolehi daripada rekod perakaunan bagi tahun berakhir 31 Disember 2025.

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

SOALAN TAMAT