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 : 2026/2027

DTE20253: PRINCIPLES OF ACCOUNTING FOR EVENTS

TARIKH : 27 OKTOBER 2026
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas soalan ini mengandungi **SEMBILAN (9)** halaman bercetak.
Bahagian A: Struktur (4 soalan)
Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

SECTION A : 100 MARKS
BAHAGIAN A : 100 MARKAH

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

CLO1

(a) Compare between accounting and bookkeeping.
Bezakan antara perakaunan dan simpan kira.

[8 marks]
[*8 markah*]

CLO1

(b) Write the correct accounting concept for each situation below:
Tuliskan konsep perakaunan yang betul pada setiap situasi dibawah:

No.	Situation /*Situasi*	Accounting concept/ *Konsep Perakaunan*
1.	YALA Event Company assets are recorded at the actual cost and not at the market price. *Aset YALA Event Company direkod pada harga sebenar dan bukannya pada harga pasaran.*	
2.	Profit is determined by comparing revenue for the period with the expenses incurred. *Keuntungan ditentukan melalui perbandingan antara hasil pada satu tempoh dengan belanja yang terlibat.*	
3.	Business activities can be divided into specific periods of monthly, quarterly, semiannually and a yearly. *Aktiviti perniagaan boleh dibahagikan kepada tempoh tertentu seperti sebulan, suku tahunan, separuh tahun dan tahunan.*	
4.	Each entry in the accounts must be supported by documents as evidence	

TERBUKA

	Semua transaksi perlu disokong dengan dokumen sebagai bukti.	
5.	Record all business transactions in common monetary unit. *Merekod transaksi perniagaan menggunakan unit mata wang.*	
6.	Tuan Ali must record the cash drawing he made from his own company. *Tuan Ali perlu merekod pengeluaran ambilan tunai yang dibuat di dalam syarikat beliau.*	
7.	Cash account is debited whereas sales account is credited because of cash sales. *Akaun Tunai didebitkan dan Akaun Jualan dikreditkan kerana berlaku jualan tunai.*	
8.	The same method is used throughout the accounting period. *Kaedah yang sama digunakan sepanjang tempoh perakaunan*	

[12 marks]
[*12 markah*]

CLO1

(c) State the difference between the General Journal and Special Journal
Nyatakan perbezaan antara Jurnal Am dan Jurnal khas

[5 marks]
[*5 markah*]

TERBUKA

QUESTION 2

SOALAN 2

The following transactions occurred during the month of January 2026 for SAM Jaya Event Management Enterprise.

Transaksi berikut diperolehi dari SAM Jaya Event Management Enterprise untuk bulan Januari 2026.

Date / Tarikh	**Transaction / *Urusniaga***
2026 January 1	Owner contributes event equipment (camera, laptop, sound system) amounting to RM25,000 as capital. *Pemilik menyumbangkan peralatan acara majlis (kamera, computer riba, sistem bunyi) berjumlah RM25,000 sebagai modal.*
3	Provided corporate event services on credit to ABC Sdn. Bhd, amounting to RM15,000. *Menyediakan perkhidmatan acara korporat secara kredit kepada ABC Sdn. Bhd, berjumlah RM15,000.*
5	Purchased stage equipment on credit from J Man Sdn. Bhd amounting to RM1,650 *Membeli peralatan pentas secara kredit dari J Man Sdn. Bhd berjumlah RM1,650*
15	Sold event management equipment on credit to GreenTech Sdn. Bhd amounting to RM9,700. *Menjual peralatan pengurusan acara secara kredit kepada GreenTech Sdn. Bhd berjumlah RM9,700.*
19	Purchased decorative flowers on credit from Bloom Florist, RM2,500. *Membeli bunga hiasan secara kredit dari Bloom Florist bernilai RM2,500.*
20	GreenTech Sdn. Bhd returned faulty microphones costing RM450 due to defects. *GreenTech Sdn. Bhd memulangkan mikrofon yang rosak bernilai RM450 kerana rosak.*
23	Returned defective flowers to Bloom Florist amounting to RM540 *Memulangkan bunga yang rosak kepada Bloom Florist bernilai* RM540

TERBUKA

28	Purchased office furniture from Perabut Jati on credit RM2,500. *Membeli perabot pejabat dari Perabut Jati secara kredit berjumlah RM2,500.*

CLO2

(a) **Classify the above transactions into the following journals:**

Klasifikasikan transaksi di atas ke dalam jurnal berikut:

i. Purchases Journal/ *Jurnal Belian*

ii. Sales Journal / *Jurnal Jualan*

iii. Return Inwards Journal / Jurnal Pulangan Masuk

iv. Return Outwards Journal/ Jurnal Pulangan Keluar

v. General Journal/ *Jurnal Am*

[15 marks]
[*15 markah*]

The following information was obtained from Emcee Green Enterprise for the month of November 2025

Maklumat di bawah diperolehi dari Emcee Green Enterprise untuk bulan November 2025

Date / Tarikh	**Transactions / *Urusniaga***
2025 Nov 1	Started business with RM35,000 cash at bank. *Memulakan perniagaan dengan* RM35,000 *tunai di bank.*
4	Purchased office equipment worth RM3,450 from Shah Trading and paid by cheque. *Belian peralatan pejabat RM3,450 daripada Shah Trading dan bayar menggunakan cek.*
9	Sold goods worth RM3,000 on credit to Fira Sdn. Bhd *Jualan kredit kepada Fira Sdn. Bhd RM3,000*
17	Withdrew cash of RM2,000 from business's bank account for personal use *Pengeluaran tunai RM2,000 dari akaun bank pernigaan untuk kegunaan peribadi.*

TERBUKA

29	Paid the electricity bill amounting to RM1,200 in cash. *Membayar bil elektrik bernilai RM1,200 secara tunai.*

CLO2

(b) Construct journal entry based on the transactions above.
Bina catatan jurnal berdasarkan transaksi di atas.

[10 marks]
[*10 markah*]

QUESTION 3
SOALAN 3

Mr Kay is the owner of Tempua Event Hall. Below are the transactions of Tempua Event Hall for the month of April 2026:
Mr Kay adalah pemilik Tempua Event Hall. Berikut merupakan urusniaga-urusniaga perniagaan Tempua Event Hall sepanjang April 2026:

Date / Tarikh	**Transactions / *Urusniaga***
April 1	Started business with RM28,300 cash at bank *Memulakan perniagaan dengan memasukkan tunai RM28,300 ke dalam bank.*
7	Sold event management services to Sunny Trading in cash amounting to RM5,800. *Menjual perkhidmatan pengurusan acara kepada Sunny Trading berjumlah RM5,800.*
23	Paid rent amounting RM8,200 by cheque *Membayar sewa RM8,200 dengan menggunakan cek.*

You are required to:

CLO2

(a) Interpret the above transactions into ledger
Tafsirkan transaksi di atas ke dalam lejar.

TERBUKA

[6 marks]
[6 *markah*]

The following balances are extracted from the book of Creative Selalu Event on 30 April 2026.

Berikut merupakan baki akaun dari buku Creative Selalu Event pada 30 April 2026.

List of Accounts / *Senarai akaun*	**Amount/ *Jumlah* (RM)**
Account Payable/ *Akaun Belum bayar*	7,960
Account receivable/*Akaun Belum Terima*	10,100
Purchases/*Belian*	27,630
Salaries/*Gaji*	10,090
Sales/*Jualan*	63,990
Advertising/*Pengiklanan*	1,920
Capital/*Modal*	17,410
Commision received/*Komisen diterima*	430
Drawings/*Ambilan*	330
Rent paid/*Sewa dibayar*	4,400
Opening inventory/*Inventori awal*	8,160
Vehicle/*Kenderaan*	9,500
Cash in hand/*Tunai di tangan*	20,590
Return outwards/*Pulangan keluar*	2,930

CLO2

(b) You are required to transform the information into Trial Balance format.
Anda dikehedaki memindahkan maklumat berikut ke format Imbangan Duga.

[13 marks]
[*13 markah*]

CLO2

(c) Write **TWO (2)** types of financial statements. Support your answer with **TWO (2)** components recorded in each financial statements.
*Tuliskan **DUA (2)** jenis laporan kewangan. Sokong jawapan anda dengan **DUA (2)** komponen yang direkod di dalam laporan kewangan tersebut.*

[6 marks]
[6 *markah*]

TERBUKA

QUESTION 4
SOALAN 4

The following balances are taken from the ledger of Jauhari Event Planner on 31st December 2025.

Baki-baki berikut telah diambil dari lejer Jauhari Event Planner pada 31 Disember 2025.

Account / Akaun	Debit (RM)	Credit (RM)
Capital/ *Modal*		193,000
Building/*Bangunan*	118,000	
Office equipment/ *Peralatan pejabat*	48,000	
Long term loan/ *Pinjaman jangka panjang*		85,000
Sales/ *Jualan*		141,000
Purchases/ *Belian*	76,200	
Return Inwards/ *Pulangan Masuk*	5,400	
Return Outwards/ *Pulangan Keluar*		5,000
Carriage Inwards/ *Angkutan Masuk*	7,000	
Opening Inventories/ *Inventori awal*	45,000	
Salary/ *Gaji*	33,000	
Insurance/ *Insuran*	9,000	
Advertising/ *Pengiklanan*	4,900	
Debtors/ P*enghutang*	40,000	
Creditors/ *Pemiutang*		59,000
Bank/ *Bank*	56,000	
Cash/ *Tunai*	25,000	
Drawings / *Ambilan*	8,300	
Maintenance/ *Pembaikan*	7,200	
	483,000	**483,000**

TERBUKA

Additional information:

Maklumat tambahan:

Closing stock at 31 December 2025 worth RM23,900.

Stok akhir pada 31 Disember 2025 bernilai RM23,900.

You are required to :

CLO2 ***Anda dikehendaki untuk :***

a) Illustrate Statement of Comprehensive Income for The Year Ended 31 December 2025
Ilustrasikan Penyata Pendapatan Komprehensif Untuk Tahun berakhir Pada 31 Disember 2025.

[15 marks]

[*15 markah*]

CLO2 b) Illustrate Statement of Financial Position as at 31 December 2025.
Ilustrasikan Penyata Kedudukan Kewangan Pada 31 Disember 2025.

TERBUKA

[10 marks]

[*10 markah*]

SOALAN TAMAT