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 I : 2024/2025

# DTM40123: PRINCIPLES OF ACCOUNTING FOR TOURISM AND HOSPITALITY

**TARIKH : 25 NOVEMBER 2024**
**MASA : 8.30 PAGI-10.30 PAGI (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**

(CLO yang tertera hanya sebagai rujukan)

SULIT

**INSTRUCTION:**
***ARAHAN :***

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.
*Bahagian ini mengandungi* ***EMPAT (4)*** *soalan berstruktur. Jawab semua soalan.*

**QUESTION 1**

***SOALAN 1***

CLO1

(a) Define accounting and bookkeeping.
*Tafsirkan perakaunan dan simpan kira*

[08 marks]
*[08 markah]*

CLO1

(b) Fill the accurate date and accounting periods for the following period.
*Isikan tarikh dan tempoh perakaunan yang tepat untuk tempoh di bawah.*

| **Starting Date**<br>***Tarikh mula*** | **Closing Date**<br>***Tarikh tutup*** | **Accounting period**<br>***Tempoh perakaunan*** | **Marks**<br>***Markah*** |
|---|---|---|---|
| **(i)** | 30 June 2020<br>*30 Jun 2020* | Semi-annually<br>*Semi tahunan* | 1 marks<br>*1 markah* |
| **( ii )** | 31 August 2018<br>*31 Ogos 2018* | Monthly<br>*Bulanan* | 1 marks<br>*1 markah* |
| 1 April 2015<br>*1 April 2015* | 30 June 2015<br>*30 Jun 2015* | **( iii )** | 1 marks<br>*1 markah* |
| 1 February 2016<br>*1 Febuari 2016* | 28 February 2016<br>*28 Febuari 2016* | **(iv)** | 1 marks<br>*1 markah* |
| **(v)** | 30 April 2017<br>*30 April 2017* | Yearly<br>*Tahunan* | 1 marks<br>*1 markah* |
| 1 November 2018<br>*1 November 2018* | **(vi)** | Quarterly<br>*Sukuan tahun* | 1 marks<br>*1 markah* |
| 1 October 2020 | **( vii )** | Yearly | 1 marks |

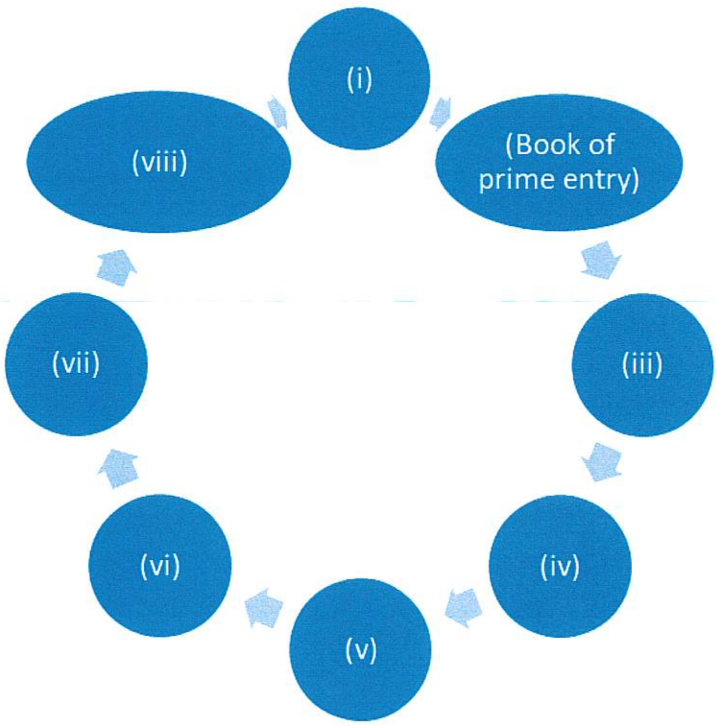
| | | | |
|---|---|---|---|
| *1 Oktober 2020* | | *Tahunan* | *1 markah* |
| **(viii)** | 31 March 2021<br>*31 Mac 2021* | Semi-annually<br>*Semi tahunan* | 1 marks<br>*1 markah* |
| 1 July 2022 | 30 September 2022<br>*30 September 2022* | **( ix )** | 1 marks<br>*1 markah* |
| 1 January 2023 | **(x)** | Yearly<br>*Tahunan* | 1 marks<br>*1 markah* |

[10 marks]
*[ 10 markah]*

CLO1

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

*Isikan kitaran perakaunan berikut dengan jawapan yang sesuai:*




[07 marks]
*[07 markah]*

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

CLO2

(a) Compare between General Journal and Special Journal
*Banding kan Jurnal Am dan Jurnal khas*

[5 marks]
*[5 markah]*

| **Date/*Tarikh*** | **Transaction/ *Transaksi*** |
|---|---|
| 2017<br>April 1 | Mr Ashraf started his business with RM13,000 cash in hand, RM20,500 cash at bank and RM21,000 motor vehicle<br>*Mr Ashraf memulakan perniagaan dengan RM13,000 tunai di tangan, RM20,500 tunai di bank dan RM21,000 kenderaan* |
| 2 | Purchased goods on credit RM7,800 from J Enterprise.<br>*Belian kredit RM7,800 daripada J Enterprise* |
| 5 | Sold goods for cash RM9,600.<br>*Jualan tunai RM9,600.* |
| 7 | Credit sales to Puan Chia RM6,000<br>*Jualan kredit kepada Puan Chia RM6,000* |
| 10 | Paid electricity RM900 by cash<br>*Bayar bill elektrik RM900 dengan tunai* |
| 15 | Owner took cash worth RM2,500 for personal use.<br>*Tuan Kedai mengambil tunai bernilai RM2,500 untuk kegunaan peribadi.* |
| 18 | Sales to Puan Aminah RM2,000 and received cheque.<br>*Jualan kepada Puan Aminah dan terima cek RM2,000* |
| 21 | Paid J Enterprise by cheque for settlement after receiving 2% discount |

| | |
|---|---|
| | *Membayar J Enterprise menggunakan by cheque untuk penyelesaian seleas menerima diskaun 2%* |
| 25 | Sales to En Amin RM1,740<br><br>*Jualan kepada En Amin RM1,740* |
| 27 | Puan Chia paid amount due by cheque. Discount 3%<br><br>*Puan Chia membayar amaun tertunggak menggunakan cek. Diskaun 3%* |
| 28 | En Amin paid amount due by cheque. Discount given RM140.<br><br>*En Amin membayar amaun tertunggak menggunakan cek. Diskaun diberi sebanyak* RM140 |
| 30 | Salary for workers amounting RM3,600 paid by cash<br><br>*Gaji kepada pekerja sebanyak RM3,600 dibayar menggunakan tunai* |

CLO2

(b) Outline three column Cash Books to record the above transactions

*Sediakan Buku Tunai tiga kolum untuk merekod transaksi di atas*

[20 marks]
*[20 markah]*

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

CLO2

(a) Puan Karmila is the owner of Mami Bake House. Below are the transactions of Mami Bake House for the month of April 2024:
*Puan Karmila adalah pemilik Mami Bake House . Berikut merupakan urusniaga-urusniaga perniagaan Mami Bake House sepanjang April 2024:*

| April | Transactions/ *Urusniaga* |
|---|---|
| 1 | Started business with RM22,000 cash at the bank, RM8,000 Furniture and RM10,000 cash in hand<br>*Memulakan perniagaan dengan memasukkan tunai RM22,000 ke dalam bank, RM8,000 untuk perabot dan RM10,000 tunai di tangan* |
| 3 | Cash sales to Sekolah Kebangsaan Permata RM670<br>Jualan tunai kepada Sekolah Kebangsaan Permata RM670 |
| 5 | Sent invoice to SAM Bakery RM8,000<br>*Menghantar invois kepada SAM Bakery RM8,000* |
| 8 | Paid for advertising RM2,600 by cheque.<br>*Membayar pengiklanan RM2,600 menggunakan cek.* |
| 13 | Cash sales to Kelab Pencinta Haiwan Melaka RM800<br>*Jualan tunai kepada Kelab Pencinta Haiwan Melaka RM800* |
| 17 | Paid for office utility bills RM1,250 by cash<br>*Membayar bil utiliti pejabat RM1,250 dengan tunai* |
| 19 | Received a cheque from SAM Bakery RM7,800 for the full settlement of their account.<br>*Menerima cek daripada SAM Bakery RM7,800 sebagai penyelesaian semua hutang mereka.* |
| 25 | Paid salary to workers RM3,400 by cheque.<br>*Membayar gaji pekerja RM3,400 menggunakan cek.* |

**You are required to:**

CLO2

a) Construct relevant ledgers based on the transactions above.
*Bina lejer yang berkaitan berdasarkan transaksi di atas.*

[15 marks]
[*15 markah*]

b) The following balances are extracted from the book of Maju Jaya Trading on 30 April 2024.

*Berikut merupakan baki akaun dari buku Maju Jaya Trading pada 30 April 2024.*

| **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 |

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

[10 marks]

[*10 markah*]

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

The following balances are taken from the ledger of Kedai Buku on 31th December 2023.

*Baki-baki berikut telah diambil dari Kedai Buku pada 31 December 2023.*

| | RM | RM |
|---|---|---|
| Capital/ *Modal* | | 11,108 |
| Opening stock/ *Stok awal* | 5,350 | |
| Cash/ *Tunai* | 1,000 | |
| Equipment/ *Peralatan* | 3,600 | |
| Provision for depreciation – Equipment/ *Peruntukan susutnilai - Peralatan* | | 180 |
| Debtors / *Penghutang* | 2,400 | |
| Creditors/ *Pemiutang* | | 1,410 |
| Purchase / *Belian* | 35,408 | |
| Sales/ *Jualan* | | 38,950 |
| Carriage inwards/ *Angkutan masuk* | 450 | |
| Rental expenses/ *Belanja sewa* | 1,400 | |
| Commission expenses/ *Belanja komisyen* | 600 | |
| Salary / *Gaji* | 1,000 | |
| General expenses/ *Belanja am* | 200 | |
| Insurance expenses *Belanja insuran* | 240 | |
| | **51,648** | **51,648** |

**Additional information:**

***Maklumat tambahan:***

i. Closing stock at 31 December 2023 worth RM5,800.
*Stok akhir pada 31 Disember 2023 bernilai RM5,800.*

ii. Accrued commission expenses are RM20.
*Belanja komisyen terakru RM20.*

iii. Depreciation rate for equipment is 10% on cost.
*Kadar susutnilai untuk peralatan ialah 10% atas kos.*

iv. One of the debtors with total debts RM200 was passed away.

*Seorang penghutang dengan jumlah hutang RM200 telah meninggal dunia.*

**You are required to :**

***Anda dikehendaki untuk :***

CLO2 a) Prepare Statement of Comprehensive Income for The Year Ended 31 December 2023
*Ilustrasikan Penyata pendapatan Komprehensif Untuk Tahun berakhir Pada 31 Disember 2023.*

[15 marks]

*[15 marks]*

CLO2 b) Sediakan Statement of Financial Position as at 31 December 2023.
*Sediakan Penyata Kedudukan Kewangan Pada 31 Disember 2023.*

[10 marks]

*[10 marks]*

**SOALAN TAMAT**