

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

**DTM40123: PRINCIPLES OF ACCOUNTING FOR TOURISM AND
HOSPITALITY**

TARIKH : 11 JUN 2024 (SELASA)

MASA : 2.30 PETANG– 4.30 PETANG (2 JAM)

Kertas ini mengandungi **EMPAT BELAS (14)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

SECTION A**BAHAGIAN A****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**

CLO 1

- a) (i) Define the term accounting.
Berikan definisi perakaunan.

[4 Marks]

[4 Markah]

CLO 1

- (ii) List **FOUR (4)** accounting concepts.
*Senaraikan **EMPAT (4)** konsep perakaunan.*

[4 Marks]

[4 Markah]

CLO 1

- b) Choose the appropriate **accounting concept** based on the following situation:
*Pilih **konsep perakaunan** yang sesuai bagi setiap situasi berikut:*

	Situation	Accounting Concept
1	Heaven Event Management will continue to operate the business for a prolonged period of time. <i>Heaven Event Management akan terus</i>	

	<i>mengendalikan perniagaan untuk tempoh masa yang berpanjangan.</i>	
2	Monggo Mampir Resort's assets are recorded at the actual cost and not at the market price. <i>Aset Monggo Mampir Resort direkodkan pada kos sebenar dan bukan pada harga pasaran.</i>	
3	Monetary measurement must be used in business transactions. <i>Pengukuran monetari mesti digunakan dalam urusan perniagaan.</i>	
4	Cash accounts are debited, whereas sales accounts are credited because of cash sales. <i>Akaun tunai didebitkan, manakala akaun jualan dikreditkan kerana jualan tunai.</i>	
5	Financial report is prepared based on certain accounting period. <i>Laporan penyata kewangan disediakan berasaskan tempoh perakaunan tertentu.</i>	
	The owner's expenses must be separated from the company's expenditures. <i>Perbelanjaan pemilik mesti diasingkan daripada perbelanjaan syarikat.</i>	
7	Accounting is the real thing, and based on evidence. <i>Perakaunan adalah perkara sebenar, dan berdasarkan bukti.</i>	
8	Expenses and revenues are recorded at the time they occurred, rather than at the time they are paid. <i>Perbelanjaan dan hasil direkodkan pada masa ia berlaku, bukannya pada masa ia dibayar.</i>	

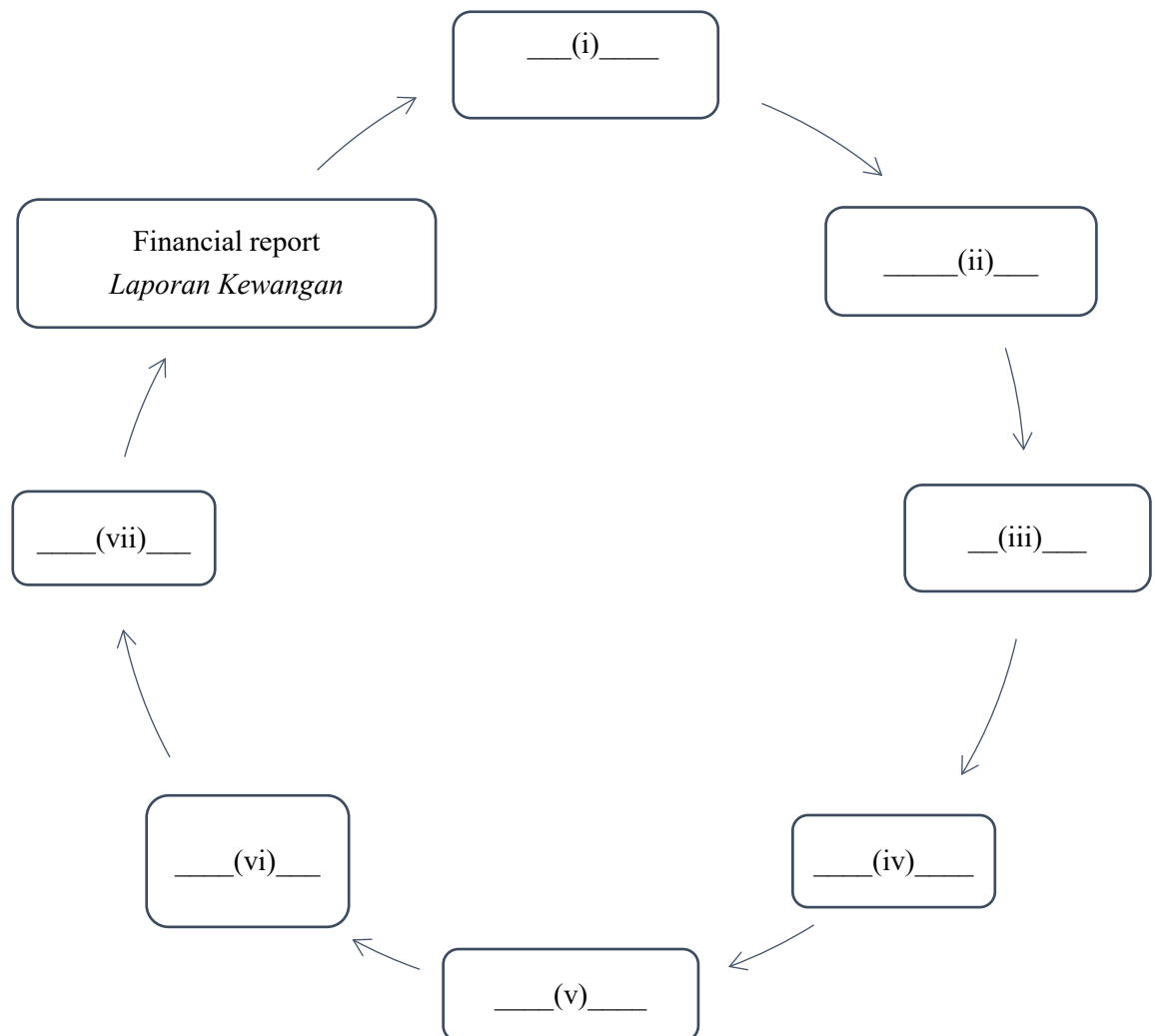
9	The same method used throughout the accounting period. <i>Kaedah yang sama digunakan di sepanjang tempoh perakaunan.</i>	
10	All transactions must be recorded honestly and display all the important facts. <i>Semua urusaniaga mesti direkod secara jujur dan menunjukkan semua fakta penting.</i>	

[10 Marks]

[10 Markah]

CLO 1

- c) Fill up the following accounting cycle diagram with the appropriate answer:
Isikan rajah kitaran perakaunan di bawah dengan jawapan yang sesuai



[7 Marks]

[7 Markah]

QUESTION 2**SOALAN 2**

CLO 2

- a) Interpret the general journal.

Berikan tafsiran jurnal am.

[5 Marks]

[5 Markah]

CLO 2

- b) The following information was obtained from the book of Yummylicious Bakery for the month of January 2023.

Maklumat berikut diambil dari buku Yummylicious Bakeri pada bulan Januari 2023.

Jan.1	Cash at the bank/ <i>Tunai di bank</i>	RM7,000
	Cash in hand/ <i>Tunai di tangan</i>	RM8,000
	Vehicle/ <i>Kenderaan</i>	RM30,000
	Debtor: Warda / <i>Penghutang: Warda</i>	RM5,000
	Creditor: Malinda / <i>Pemiutang: Malinda</i>	RM3,000
	Loan / <i>Pinjaman</i>	RM25,000
2	Bought furniture from HD Trading on credit worth RM3,000. <i>Membeli perabot dari HD Trading secara kredit bernilai R3,000.</i>	
3	Sold goods on credit to Warda of RM 6,500, less 5% trade discount. <i>Menjual barang secara kredit kepada Warda sebanyak RM6,500, ditolak diskaun niaga 5%.</i>	
4	Paid by cash to Malinda worth RM1,500. <i>Bayar dengan tunai kepada Malinda sebanyak RM1,500.</i>	
6	Purchased goods on credit from Sakura worth RM4,500, less 10%	

	trade discount. <i>Membeli barangniaga secara kredit dari Sakura sebanyak RM4,500, ditolak diskaun niaga 10%.</i>
8	The owner withdrew goods for personal use worth RM1,100. <i>Pemilik mengambil barangniaga untuk kegunaan peribadi sebanyak RM1,100.</i>
11	Issued an invoice to Express Trading for the goods sold of RM3,400. <i>Mengeluarkan invois kepada Express Trading untuk barang yang dijual sebanyak RM3,400.</i>
15	A credit note has been sent to Warda for the goods returned of RM1,200 due to wrong item on 3 January. <i>Menghantar nota kredit kepada Warda untuk pulangan barang sebanyak RM1,200 kerana tersalah barang pada 3 Januari.</i>
17	Received invoice from Jaya Trading for the goods purchase of RM2,500. <i>Menerima invois daripada Jaya Trading untuk pembelian barang bernilai RM2,500.</i>
20	Returned goods worth RM1,800 due to a defective item purchased on January 6. <i>Memulangkan barang kepada Sakura sebanyak RM1,800 kerana barang rosak yang dibeli pada 6 Januari.</i>
22	Owner brought his own computer for office use worth RM2,800. <i>Pemilik membawa masuk computer peribadi untuk kegunaan perniagaan bernilai RM2,800.</i>
25	Issued invoice to Kedai ABC for the sold goods of RM4,300, less 10% trade discount.

	<i>Mengeluarkan invois kepada Kedai ABC untuk jualan barangniaga bernilai RM4,300, ditolak diskaun niaga sebanyak 10%.</i>
28	Sold old furniture worth RM600 to Arman. <i>Menjual perabut lama bernilai RM600 kepada Arman.</i>

CLO2

You are required to categorize the above transactions into appropriate journal.
Anda dikehendaki untuk kategorikan urusanniaga di atas ke dalam journal yang bersesuaian.

[20 Marks]

[20 Markah]

QUESTION 3**SOALAN 3**

CLO2

The following transactions were extracted from the book of Syifa Trading at the end of March 2023.

Urusniaga berikut telah diambil dari buku Syifa Trading pada akhir bulan Mac 2023.

2023 March 1	The owner bank-in cash of RM50,000, brought in motorvan worth RM60,000, office equipment worth RM25,000 and premise of RM40,000 as capital to start a business. <i>Pemilik telah memasukkan tunai ke dalam bank sebanyak RM50,000, membawa masuk motorvan RM60,000, peralatan pejabat RM25,000 dan premis RM40,000 sebagai modal awal perniagaan.</i>
3	Bought office equipment on credit from Didi Supplies Sdn Bhd for RM7,000.

	<i>Membeli peralatan pejabat secara kredit dari Didi Supplies Sdn Bhd bernilai RM7,000.</i>
7	Received cheque of RM10,000 for the sales of goods. <i>Menerima cek bernilai RM10,000 atas jualan barangniaga.</i>
8	Paid legal expenses of RM2,600 by cheque. <i>Membayar belanja guaman bernilai RM2,600 dengan cek.</i>
9	Purchased goods on credit of RM6,500 from Awana Sdn Bhd. <i>Membeli barangniaga secara kredit bernilai RM6,500 dari Awana Sdn Bhd.</i>
10	Paid utilities of RM600 by cheque. <i>Bayar utiliti dengan cek sebanyak RM600.</i>
11	Returned goods of RM800 to Awana Sdn Bhd because of some damages. <i>Memulangkan barangniaga bernilai RM800 kepada Awana Sdn Bhd disebabkan beberapa kerosakan.</i>
12	Sold goods on credit of RM4,000 to Wanda Trading. <i>Jual barangniaga secara kredit bernilai RM4,000 kepada Wanda Trading.</i>
15	Withdrew cash of RM2,000 from company's bank account for personal use. <i>Mengeluarkanl tunai sebanyak RM2,000 dari akaun bank syarikat untuk kegunaan peribadi.</i>
22	Wanda Trading returned goods worth RM600 because of wrongly brand.

	<i>Wanda Trading memulangkan barang bernilai RM600 disebabkan salah jenama.</i>
25	Received commission by cheque RM3,400. <i>Menerima komisen dengan cek bernilai RM3,400.</i>

You are required to :/ *Anda dikehendaki:*

CLO2

- a) Transfer the above transactions to the appropriate accounts.

Pindahkan urusanniaga di atas ke dalam akaun-akaun yang bersesuaian.

[15 Marks]

[15 Markah]

CLO2

- b) Illustrate the Trial Balance at the end of the month.

Ilustrasikan Imbangan Duga pada akhir bulan tersebut.

[10 Marks]

[10 Markah]

QUESTION 4**SOALAN 4**

CLO2

The following trial balance was extracted from the book of Layang Sari Sdn Bhd as at 31 December 2023.

Imbangan Duga berikut telah diambil dari buku Layang Sari Sdn Bhd pada 31 Disember 2023.

Trial Balance as at 31 December 2023

Particular	Debit (RM)	Credit (RM)
Cash <i>Tunai</i>	1,850	
Bank <i>Bank</i>	5,000	
Debtor & Creditor <i>Penghutang & Pemiutang</i>	7,000	5,400
Drawing <i>Ambilan</i>	5,000	
Capital (1/1/2023) <i>Modal (1/1/2023)</i>		17,000
Freight outward <i>Angkutan keluar</i>	200	
Maintenance cost <i>Kos penyelenggaraan</i>	100	
Commission allowed <i>Komisyen dibayar</i>	250	
Machineries <i>Mesin</i>	8,500	
Salaries <i>Gaji</i>	1,300	
Provision of depreciation – Machineries <i>Peruntukan susutnilai - Kenderaan</i>		300

Stock (1/1/2023) <i>Stok (1/1/2023)</i>	8,000	
Purchases & Sales <i>Belian & Jualan</i>	50,500	65,000
	87,700	87,700

Additional Information:

- a) Stock at 31 December 2023 was valued at the market price worth RM5,400 and RM5,000 at the cost price.
Stok pada 31 Disember 2023 pada harga pasaran bernilai RM5,400 dan RM5,000 pada harga kos.
- b) Salaries were accrued by RM700.
Gaji terakru sebanyak RM700.
- c) A bad debt worth RM300 was traced.
Hutang lapuk berjumlah RM 300 dikesan.
- d) The provision of doubtful debt was estimated at 1% of debtors
Peruntukan hutang ragu dianggarkan sebanyak 1% daripada penghutang .
- e) The provision of depreciation for machineries was valued at 10% per annum using the straightline method.
Peruntukan susut nilai untuk mesin dinilai pada 10% setahun menggunakan kaedah garislurus.

You are required to :/ *Anda dikehendaki :*

CLO2

- a) Transfer the above transaction to the Statement of Comprehensive Income for the year ended 31 December 2023.

Memindahkan urusaniaga di atas ke Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2023.

[15 Marks]

[15 Markah]

CLO2

- b) Illustrate the Statement of Financial Position as at 31 December 2023.

Ilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2023.

[10 Marks]

[10 Markah]

SOALAN TAMAT