

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 : 2025/2026

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

**TARIKH : 28 NOVEMBER 2025
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)**

Kertas ini mengandungi **SEPULUH (10)** 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: 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) List **EIGHT (8)** phases of the accounting cycle.

*Senaraikan **LAPAN (8)** fasa dalam kitaran perakaunan.*

[8 Marks]

[8 Markah]

CLO1

- (b) Explain the following accounting principles and concepts;

Terangkan prinsip dan konsep perakaunan berikut;

- i. Going concern

Berterusan

- ii. Double entry

Catatan beregu

- iii. Objectivity

Objektiviti

- iv. Monetary unit

Nilai mata wang

[10 Marks]

[10 Markah]

CLO1

(c) Fill in the correct accounting concepts for each situation.

Isikan konsep perakaunan yang betul untuk setiap situasi.

No. Bil.	Situation Situasi	Accounting concept Konsep perakaunan
i.	Each entry in the accounts must be supported by documents as evidence. <i>Setiap catatan dalam akaun mestilah disokong dengan dokumen-dokumen sebagai bukti.</i>	
ii.	Afifah must record the cash drawing she made from her own company. <i>Afifah mesti merekod ambilan tunai yang dibuat dari syarikatnya sendiri.</i>	
iii.	Binajaya will continue to operate the business for a prolonged period of time. <i>Binajaya akan terus menjalankan perniagaan untuk tempoh masa yang berpanjangan.</i>	
iv.	Cash account was debited, whereas the Sales account was credited because of Cash Sales. <i>Akaun tunai telah di debitkan, manakala akaun jualan telah di kreditkan disebabkan oleh Jualan Tunai.</i>	
v.	Financial report is prepared based on certain period such as monthly, quarterly, half yearly or yearly. <i>Laporan kewangan disediakan berdasarkan tempoh masa seperti bulanan, sukuan, setengah tahun ataupun tahunan.</i>	
vi.	Monetary measurement must be used in business transactions. <i>Pengukuran mata wang mesti digunakan dalam urusan perniagaan.</i>	

vii.	All transactions must be recorded honestly and expose all the important facts. <i>Semua urusan niaga mesti direkod secara jujur dan menunjukkan semua fakta penting.</i>	
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[7 Marks]

[7 Markah]

QUESTION 2**SOALAN 2**

CLO2

- (a) Special journals are specialized records of financial transaction known as journal entries. Explain **TWO (2)** examples of special journal.

Jurnal khas ialah rekod khusus bagi transaksi kewangan yang dikenali sebagai catatan jurnal. Terangkan DUA (2) contoh jurnal khas.

[5 Marks]

[5 Markah]

CLO2

- (b) Express the following transactions below into a Three-Column Cash Book and balance off as at the end of March 2025.

Nyatakan urusan niaga berikut kepada Buku Tunai Tiga Lajur dan seimbangkan baki pada akhir Mac 2025.

Date	Transactions
2025 Mac 1	Deposited RM25,000 cash into bank and RM3,000 cash in hand. <i>Memasukkan RM25,000 tunai ke dalam bank dan RM3,000 tunai di tangan.</i>
6	Bought office equipment RM2,800 and paid by cheque. <i>Membeli kelengkapan pejabat RM2,800 dan dibayar dengan cek.</i>
7	Purchased goods on credit RM5,600 from YG Supplies. <i>Membeli barangan secara kredit RM5,600 daripada YG Supplies.</i>
10	Paid rental by cheque RM1,800. <i>Membayar sewa dengan cek RM1,800.</i>

12	Paid electricity by cash RM480. <i>Membayar elektrik dengan tunai RM480.</i>
18	Owner of the business took goods worth RM450 for personal use. <i>Pemilik perniagaan mengambil barangan bernilai RM450 untuk kegunaan peribadi.</i>
20	Paid off the amount owed to YG Supplies by cheque. Received discount RM280. <i>Membayar kesemua hutang kepada YG Supplies dengan cek. Terima diskaun sebanyak RM280.</i>
25	Withdrawal RM2,000 from bank for personal use. <i>Pengeluaran RM2,000 dari bank untuk kegunaan peribadi.</i>
28	Salary for worker amounting to RM2,000, paid by cash. <i>Gaji pekerja berjumlah RM2,000 dibayar secara tunai.</i>
30	Cash sales RM3,300. <i>Jualan tunai RM3,300.</i>

[20 Marks]

[20 Markah]

QUESTION 3**SOALAN 3**

CLO2

- (a) The following information was obtained from the book of Solo Sdn Bhd for the month of May 2025.

Maklumat berikut diambil dari buku Solo Sdn Bhd pada bulan Mei 2025.

May 1	<i>Motor vehicles / Kenderaan bermotor</i> <i>Fixtures and fittings / Lengkapan dan kelengkapan</i> <i>Cash in hand / Tunai di tangan</i> <i>Cash at bank / Tunai di bank</i> <i>Debtor / Penghutang</i> <i>Creditor / Pemiutang</i>	RM40,000 RM30,000 RM10,000 RM50,000 RM20,000 RM15,000
2	Purchased new vehicle costing RM25,000 by cheque. <i>Membeli kenderaan baharu berharga RM25,000 melalui cek.</i>	
3	Paid utility bill of RM360 by cash. <i>Membayar bil utiliti sebanyak RM360 secara tunai.</i>	
9	Sold goods on credit of RM7,000. <i>Menjual barang secara kredit sebanyak RM7,000.</i>	
10	Purchased goods by cash of RM3,000 and received discount of 10%. <i>Membeli barangan secara tunai sebanyak RM3,000 dan mendapat diskaun sebanyak 10%.</i>	
15	Debtor returned low quality goods worth RM700. <i>Penghutang memulangkan barang berkualiti rendah bernilai RM700.</i>	
17	Cash sales of RM300. <i>Jualan tunai sebanyak RM300.</i>	
23	Encik Wan, the owner of Solo Sdn Bhd withdrew cash RM750 for personal use. <i>Encik Wan mengeluarkan wang tunai RM750 untuk kegunaan peribadi.</i>	
29	Debtor paid half of the debt by cheque. <i>Penghutang membayar separuh daripada hutang dengan cek.</i>	
31	Paid creditor's debt of RM5,000 by cheque. <i>Membayar hutang pemiutang sebanyak RM5,000 dengan cek.</i>	

	Purchased goods on credit of RM6,000. <i>Membeli barang secara kredit sebanyak RM6,000.</i>
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You are required to:

Anda adalah dikehendaki untuk:

Prepare ledgers and balance off the account from the given transactions.

Sediakan lebar dan baki akaun daripada urus niaga di beri.

[15 Marks]

[15 Markah]

CLO2

- (b) The following balances are extracted from the books of Travel Jaya Sdn Bhd on 31 May 2025.

Baki-baki berikut diambil dari buku Travel Jaya Sdn Bhd pada 31 May 2025.

List of Accounts <i>Senarai akaun-akaun</i>	Amount (RM) <i>Amoun (RM)</i>
Stocks / <i>Stok</i>	5,000
Wages / <i>Upah</i>	1,000
Account receivables / <i>Akaun diterima</i>	500
Sales / <i>Jualan</i>	47,000
Return outwards / <i>Pulangan keluar</i>	1,700
Purchases / <i>Pembelian</i>	25,000
Return inwards / <i>Pulangan masuk</i>	2,000
Discount allowed / <i>Diskaun dibenarkan</i>	500
Account payables / <i>Akaun dibayar</i>	2,000
Office Furniture / <i>Perabot pejabat</i>	6,000
Carriage outwards / <i>Pengangkutan keluar</i>	300
Commission received / <i>Komisyen diterima</i>	4,000
Commission allowed / <i>Komisyen yang di benarkan</i>	2,000
Delivery van / <i>Van penghantaran</i>	22,500
Capital / <i>Modal</i>	7,000
Drawings / <i>Ambilan</i>	200
Cash in hand / <i>Tunai di tangan</i>	7,300

Cash at bank / <i>Tunai di bank</i>	15,600
Long term loan / <i>Hutang jangka panjang</i>	27,900
Short term loan / <i>Hutang jangka pendek</i>	2,300
Investment / <i>Pelaburan</i>	4,000

Illustrate the Trial Balance of Travel Jaya Sdn Bhd as at 31 May 2025.

Kenalpasti Imbangan Duga Travel Jaya Sdn Bhd pada 31 Mei 2025.

[10 Marks]

[10 Markah]

QUESTION 4**SOALAN 4**

The following is the Trial Balance of Simanggang Motel as at 31 December 2024.

Berikut adalah imbangan duga bagi Motel Simanggang pada 31 Disember 2024.

Simanggang Motel		
Trial Balance as at 31 December 2024		
	Debit (RM)	Credit (RM)
Cash / <i>Tunai</i>	2,500	
Inventories / <i>Inventori</i>	1,900	
Insurance Expenses / <i>Perbelanjaan Insurans</i>	2,400	
Land / <i>Tanah</i>	15,000	
Premises / <i>Premis</i>	62,000	
Furniture / <i>Perabot</i>	16,800	
Creditors / <i>Pemiutang</i>		5,300
Rental Received / <i>Sewa diterima</i>		4,600
Mortgage / <i>Gadai Janji</i>		35,000
Capital / <i>Modal</i>		20,000
Interest Expenses / <i>Perbelanjaan Faedah</i>	1,000	
Advertising Expenses / <i>Perbelanjaan Iklan</i>	500	
Salaries / <i>Gaji</i>	3,000	
Utilities / <i>Utiliti</i>	1,000	
Sales / <i>Jualan</i>		49,200
Purchases / <i>Pembelian</i>	5,000	
Debtors / <i>Penghutang</i>	3,000	
	114,100	114,100

Additional information / *Maklumat Tambahan:*

- i. Closing inventories RM2,000.
Inventori Akhir RM2,000
- ii. Total insurance is RM2,200.
Jumlah insurans adalah RM2,200.

- iii. Annual depreciation for furniture is 10% using straight line method.
Susut nilai tahunan untuk perabot adalah sebanyak 10% menggunakan kaedah garis lurus.
- iv. Unreceived rental amounted RM2,500.
Sewa yang belum diterima berjumlah RM2,500.
- v. Salaries of RM800 are accrued.
Gaji sebanyak RM800 adalah terakru

You are required to:

Anda dikehendaki untuk:

- CLO2 (a) Prepare the Statement of Comprehensive Income for the year ended 31 December 2024.
Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir pada 31 Disember 2024.

[15 Marks]

[15 Markah]

- CLO2 (b) Illustrate the Statement of Financial Position as at 31 December 2024.
Kenalpasti Penyata Kedudukan Kewangan pada 31 Disember 2024.

[10 Marks]

[10 Markah]

SOALAN TAMAT