

**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**

**DTM40273: PRINCIPLES OF ACCOUNTING FOR  
TOURISM AND HOSPITALITY**

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

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Kertas ini mengandungi **TUJUH (7)** 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:**

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) Define accounting.

*Takrifkan perakaunan.*

[5 marks]

[5 markah]

CLO1

- (b) Fill in the correct accounting concept for each situation below:

*Isikan konsep perakaunan yang betul pada setiap situasi dibawah:*

|    |                                                                                                                                                                                                                                                                                                                                                                                |  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1. | The manager of the accounting department reminds his staff to record the amount of company's assets with the actual value instead of overstating the amount of such assets in the financial report.<br><i>Pengurus di sebuah Jabatan perakaunan mengingatkan staf beliau untuk merekod aset syarikat pada harga sebenar dan bukan terlebih nilai di dalam laporan kewangan</i> |  |
| 2. | Each entry in the accounts must be supported by documents as evidence<br><i>Semua transaksi perlu disokong dengan dokumen sebagai bukti.</i>                                                                                                                                                                                                                                   |  |
| 3. | Record all business transactions in common monetary unit.<br><i>Merekod transaksi perniagaan menggunakan unit mata wang.</i>                                                                                                                                                                                                                                                   |  |
| 4. | Profit is determined by comparing revenue for the period with the expenses incurred.<br><i>Keuntungan ditentukan melalui perbandingan antara hasil pada satu tempoh dengan belanja yang terlibat.</i>                                                                                                                                                                          |  |
| 5. | Ilham must record the cash drawing he made from his own company<br><i>Ilham perlu merekod pengeluaran ambilan tunai yang dibuat di dalam syarikat beliau.</i>                                                                                                                                                                                                                  |  |

|    |                                                                                                                                                                             |  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|    | Kita Café's assets are recorded at the actual cost and not the market price.<br><i>Aset Café Kita direkod pada harga sebenar dan bukannya harga pasaran.</i>                |  |
| 7. | Cash account is debited whereas sales account is credited because of cash sales.<br><i>Akaun Tunai didebitkan dan Akaun Jualan dikreditkan kerana berlaku jualan tunai.</i> |  |
| 8. | The same method is used throughout the accounting period.<br><i>Kaedah yang sama digunakan sepanjang tempoh perakaunan</i>                                                  |  |
| 9. | A business and its owner are two different entities.<br><i>Perniagaan dan pemilik adalah dua entiti berbeza</i>                                                             |  |
| 10 | Financial statements are prepared based on certain accounting period.<br><i>Laporan kewangan disediakan berdasarkan tempoh perakaunan tertentu</i>                          |  |

[10 markah]  
10 marks]

CLO1

- c) Fill in the following table with the appropriate accounting classification, asset, liabilities, owner's equity, revenue, expenses

*Isikan jadual di bawah dengan konsep klasifikasi perakaunan samada Aset, Liabiliti, Ekuiti Pemilik, Hasil dan Belanja*

| Account                              | Accounting Classification |
|--------------------------------------|---------------------------|
| Cash at bank / <i>Tunai di bank</i>  |                           |
| Debtors/ <i>Penghutang</i>           |                           |
| Rent received/ <i>Sewa diterima</i>  |                           |
| Bank Overdraft/ <i>Overdraf bank</i> |                           |
| Wages/ <i>Upah</i>                   |                           |
| Sales/ <i>Jualan</i>                 |                           |
| Premises/ <i>Kedai</i>               |                           |
| Capital / <i>Modal</i>               |                           |
| General expenses / <i>Belanja Am</i> |                           |
| Drawings / <i>Ambilan</i>            |                           |

[10 marks]  
[10 markah]

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

Dewa is the owner of Perniagaan Khemah Viral. Below are the transactions for the month of April 2023:

*Dewa merupakan pemilik Perniagaan Khemah Viral. Berikut merupakan transaksi untuk bulan April 2023:*

| Date/Tarikh     | Transaction/ Transaksi                                                                                                                                                                      |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023<br>April 1 | Dewa started his business with RM8,000 cash in hand and RM16,500 cash at bank.<br><i>Dewa memulakan perniagaan dengan membawa masuk RM8,000 tunai di tangan dan RM16,500 tunai di bank.</i> |
| 5               | Bought goods on credit RM2,400 from J Enterprise<br><i>Membeli barangniaga secara kredit RM2,400 daripada J Enterprise</i>                                                                  |
| 17              | Sold goods and received cash RM3,600.<br><i>Menjual barang niaga dan menerima tunai RM3,600</i>                                                                                             |
| 19              | Credit sales to Muthu RM4,100<br><i>Jualan kredit kepada Muthu RM4,100</i>                                                                                                                  |
| 20              | Muthu returned goods worth RM500<br><i>Muthu pulangkan barangniaga bernilai RM500</i>                                                                                                       |
| 22              | Paid electricity RM900 by cash<br><i>Bayar belanja elektrik RM900 dengan tunai</i>                                                                                                          |
| 25              | Salary for workers amounting RM3,600 paid by cheque<br><i>Gaji pekerja berjumlah RM3,600 dibayar dengan cek</i>                                                                             |

CLO2

(a) Outlines journal entry based on the transactions above.

*Sediakan catatan jurnal berdasarkan transaksi di atas.*

[10 marks]

[10 markah]

CLO2

(b) Transfer the above journal entry into the relevant ledgers and balance off the accounts

*Pindahkan urusanniaga di atas ke dalam akaun-akaun yang berkaitan dan imbangkan akaun tersebut*

[15 marks]

[15 markah]

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

The following balances are extracted from the books of Kedai Kek Chibi on 31 August 2025. The closing inventory on the closing date is RM18,700.00

*Berikut merupakan baki-baki akaun yang diambil dari Kedai Kek Chibi pada 31 Ogos 2025. Inventori akhir pada tarikh tutup perakaunan adalah RM18,700.00*

| Accounts                              | RM     |
|---------------------------------------|--------|
| Capital / Modal                       | 50,076 |
| Premises / Bangunan Kedai             | 40,000 |
| Opening Inventories / Inventori Awal  | 14,890 |
| Sales Return / Pulangan Jualan        | 450    |
| Drawings / Ambilan                    | 1,300  |
| Purchases / Belian                    | 45,000 |
| Sales / Jualan                        | 57,600 |
| Commission received/ Komisen diterima | 4,760  |
| Salary / Gaji                         | 4,952  |
| Insurance / Insurans                  | 900    |
| General expenses / Belanja Am         | 1,000  |
| Creditors / Pemiutang                 | 5,660  |
| Debtors / Penghutang                  | 6,400  |
| Vehicle / Kenderaan                   | 5,420  |
| Bank overdraf/ Overdraf Bank          | 1,086  |
| Rent revenue / Hasil Sewa             | 4,170  |
| Advertising / Pengiklanan             | 3,040  |

CLO2

**You are required to:/ Anda dikehendaki:**

- a) Prepare a trial balance of Kedai Kek Chibi as at 31 August 2025  
*Sediakan Imbangan Duga Kedai Kek Chibi pada 31 Ogos 2025*

[10 marks]

[10 markah]

- b) Construct Statement of Comprehensive Income for the year ended 31 August 2025.  
*Bina Penyata Pendapatan Komprehensif Untuk Tahun berakhir pada 31 Ogos 2025*

[15 marks]  
 [15 markah]

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

The following balances are taken from the ledger of Konichiwa Trading on 31st December 2024

*Baki-baki berikut telah diambil dari Konichiwa Trading pada 31 December 2024*

| Account                                                                                   | Debit  | Credit |
|-------------------------------------------------------------------------------------------|--------|--------|
| Equipment / Peralatan                                                                     | 43,000 |        |
| Provision for depreciation for Equipment/<br><i>Peruntukan susutnilai untuk Peralatan</i> |        | 4,300  |
| Building / Bangunan                                                                       | 85,900 |        |
| Long term loan / Pinjaman Jangka Panjang                                                  |        | 63,000 |
| Furniture / Perabut                                                                       | 9,300  |        |
| Debtors and Creditors / Penghutang dan<br><i>Pemiutang</i>                                | 7,500  | 11,200 |
| Opening stock/Stok Awal                                                                   | 7,100  |        |
| Provision for depreciation for Furniture /<br><i>Perabot</i>                              |        | 930    |
| Bank / Bank                                                                               |        | 3,200  |
| Cash in hand / Tunai di tangan                                                            | 12,000 |        |
| Return / Pulangan                                                                         | 350    | 520    |
| Purchases and Sales / Belian dan Jualan                                                   | 4,200  | 9,260  |
| Salary / Gaji                                                                             | 1,850  |        |
| Carriage inwards / Angkutan masuk                                                         | 600    |        |
| Water and electricity / Air dan Elektrik                                                  | 520    |        |

|                 |         |         |
|-----------------|---------|---------|
| Rent / Sewa     | 890     |         |
| Capital / Modal |         | 80,800  |
| Total / Jumlah  | 173,210 | 173,210 |

**Additional information:**

- i. Closing inventory was valued RM5,300 at cost price and RM6,200 at market price.  
*Stok akhir bernilai RM5,300 pada harga kos dan RM6,200 pada harga pasaran.*
- ii. Accrued rent expense is RM240.  
*Belanja sewa terakru sebanyak RM240*
- iii. Prepaid salary is RM328  
*Gaji terdahulu berjumlah RM328*
- iv. Depreciation of Equipment is 5% per annum on cost price while Furniture is depreciated at 10% using the reducing balance method.  
*Kadar susutnilai untuk Peralatan ialah 5% atas kos dan 10% untuk perabut menggunakan kaedah baki berkurangan*

CLO3

**You are required to:/ Anda dikehendaki:**

- (a) Illustrate the Statement of Comprehensive Income for the year ended on 31 December 2024.

*Ilustrasikan Penyata Pendapatan komprehensif untuk tahun berakhir pada 31 Disember 2024.*

[10 marks]

[10 marks]

CLO3

- (b) Illustrate the Statement of Financial Position as at 31 December 2024

*Ilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2024*

[15 marks]

[15 marks]

**SOALAN TAMAT**