

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 : 26 NOVEMBER 2025
MASA : 11.30 PAGI – 1.30 PETANG (2 JAM)**

Kertas ini mengandungi **LAPAN (8)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Kertas Graf, Formula dsb / Tiada

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

- CLO 1 a) List **FIVE (5)** main roles and responsibilities of an accountant.
Senaraikan LIMA (5) peranan dan tanggungjawab utama seorang akauntan.
- [5 Marks]
[5 Markah]

- CLO 1 b) Briefly explain the following accounting concepts:
Terangkan dengan ringkas konsep-konsep perakaunan berikut:
- i) Historical Cost/*Kos Sejarah*
 - ii) Consistency/*Konsisten*
 - iii) Business Entity/*Entiti Perniagaan*
 - iv) Objectivity/*Objektiviti*
 - v) Prudence/*Ketekalan*
- [10 Marks]
[10 Markah]

CLO 1

- c) Fill in the table for **effects** of the transactions on asset, owner's equity and liability in the form of accounting equation.

Isikan dalam jadual kesan urusaniaga ke atas asset, ekuiti pemilik dan liabiliti dalam bentuk persamaan perakaunan.

Date	Transactions	Effect
2025 May 1	The owner invests personal cash of RM60,000 in the business. <i>Pemilik melabur tunai peribadi bernilai RM60,000 ke dalam perniagaan.</i>	
5	Purchased inventory of RM5,000 on credit from Miras Trading. <i>Membeli inventori bernilai RM5,000 secara kredit dari Miras Trading</i>	
8	Paid salary by cheque of RM7,000. <i>Membayar gaji dengan cek bernilai RM7,000.</i>	
15	Sold inventory to Avinash by cash of RM4,000. <i>Menjual inventori kepada Avinash secara tunai bernilai RM4,000.</i>	
20	The owner withdrew cash from bank of RM2,000 for personal use. <i>Pemilik mengeluarkan tunai di bank bernilai RM2,000 untuk kegunaan peribadi.</i>	

[10 Marks]
[10 Markah]

QUESTION 2**SOALAN 2**

The following information was obtained from the book of Waris Trading for the month of January 2025.

Maklumat berikut diambil dari buku Waris Trading pada bulan Januari 2025.

Date	Transactions
2025 January 1	The owner invested RM100,000 cash into business and deposited the money to company's bank account. <i>Pemilik melabur RM100,000 tunai ke dalam perniagaan dan menandatangani wang tersebut ke dalam akaun bank syarikat.</i>
3	Sold goods of RM5,000 on credit to Safia Enterprise. <i>Menjual barangniaga bernilai RM5,000 secara kredit kepada Safia Enterprise.</i>
5	Bought furniture of RM3,000 by cheque from Chance Furnitures. <i>Membeli perabot bernilai RM3,000 dengan cek daripada Chance Furniture.</i>
7	Received cheque of RM4,000 from Safia Enterprise for the goods sold on 3 rd January. <i>Menerima cek bernilai RM4,000 dari Safia Enterprise untuk barangniaga yang dibeli pada 3 Januari.</i>
10	Purchased goods of RM6,500 on credit from Dawood Trading. <i>Membeli barangniaga bernilai RM6,500 secara kredit daripada Dawood Trading.</i>
15	Received commission by cheque of RM1,500. <i>Menerima komisen melalui cek bernilai RM1,500.</i>
20	Paid by cheque half of the debt to Dawood Trading. <i>Membayar dengan cek separuh daripada hutang kepada Dawood Trading.</i>

CLO2

- a) Prepare journal entries based on the transactions above.
Sediakan catatan jurnal berdasarkan transaksi di atas.

[10 Marks]

[10 Markah]

CLO2

- b) Transfer the journal entries above into ledger.
Pindahkan catatan jurnal di atas ke dalam lejar.

[15 Marks]

[15 Markah]

QUESTION 3**SOALAN 3**

The following list of account balances are extracted from the books of Tya Enterprise at the end of March 2025. The closing stock on 31st March is RM1,200.

Senarai baki-baki akaun berikut diambil daripada buku Tya Enterprise pada akhir Mac 2025. Stok akhir pada 31 Mac adalah RM1,200.

Accounts	RM
Capital/ <i>Modal</i>	30,000
Bank/ <i>Bank</i>	5,200
Salary/ <i>Gaji</i>	2,000
Loan/ <i>Pinjaman</i>	15,000
Sales/ <i>Jualan</i>	25,900
Purchases/ <i>Belian</i>	6,500
Freight out/ <i>Angkutan keluar</i>	500
Import Duty/ <i>Duti impot</i>	1,300
Debtors/ <i>Penghutang</i>	10,200
Creditors/ <i>Pemiutang</i>	4,250
Rental/ <i>Sewa</i>	850
Utilities/ <i>Utiliti</i>	600
Opening stock/ <i>Stok awal</i>	6,000
Vehicle/ <i>Kenderaan</i>	45,000
Commission Received / <i>Komisen Diterima</i>	3,000

Based on the information given above, you are required to:

Berdasarkan kepada maklumat di atas, anda dikehendaki:

- CLO2 a) Prepare a Trial Balance as at 31 March 2025.
Sediakan Imbangan Duga pada 31 Mac 2025.
- [10 Marks]
[10 Markah]
- CLO2 b) Prepare a Statement of Comprehensive Income for the year ended 31 March 2025.
Sediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Mac 2025.
- [15 Marks]
[15Markah]

QUESTION 4**SOALAN 4**

The following balances were extracted from the book of Nuansa Trading as at 31 December 2024.

Baki-baki berikut telah diambil dari buku Nuansa Trading pada 31 Disember 2024.

	RM
Fittings / <i>Lekapan</i>	4,450
Motor Vehicles / <i>Kenderaan Bermotor</i>	6,000
Accumulated depreciation – Motor vehicle <i>Susutnilai Terkumpul – Kenderaan Bermotor</i>	1,200
Furniture / <i>Perabut</i>	2,500
Accumulated depreciation – Furniture <i>Susutnilai Terkumpul - Perabut</i>	500
Cash / <i>Tunai</i>	654
Overdraft / <i>Overdraf</i>	3,125
Capital / <i>Modal</i>	15,000
Debtors / <i>Penghutang</i>	4,450
Insurance / <i>Insuran</i>	750
General expenses / <i>Belanja am</i>	552
Creditors / <i>Pemiutang</i>	1,212
Commission on sales / <i>Komisen atas jualan</i>	437
Drawing / <i>Ambilan</i>	235
Opening stock / <i>Stok awal</i>	1,580
Purchases / <i>Belian</i>	17,625
Sales / <i>Jualan</i>	32,440
Utilities / <i>Utiliti</i>	2,661
Rental paid / <i>Sewa dibayar</i>	2,200
Bad debt / <i>Hutang lapuk</i>	210
Carriage outward / <i>Angkutan keluar</i>	525
Salary / <i>Gaji</i>	2,490
Discount Allowed / <i>Diskaun Diberi</i>	228
Discount Received / <i>Diskaun Diterima</i>	320
Promotion / <i>Promosi</i>	7,124

Additional information / Maklumat tambahan:

- i) Closing stock RM2,250 (at cost value), RM1,890 (at market value).
Stok akhir RM2,250 (pada nilai kos), RM1,890 (pada nilai pasaran).
- ii) Road-taxes expenses of RM200 was unpaid.
Belanja cukai jalan bernilai RM200 belum dibayar.
- iii) Depreciation on motor vehicle and furniture : 10% per year using straight line method.
Susutnilai ke atas kenderaan bermotor dan perabut: 10% setahun menggunakan kaedah garis lurus.
- iv) Provision for doubtful debt : 4% of the debtors.
Peruntukan hutang ragu: 4% daripada penghutang.

You are required to:/ *Anda dikehendaki:*

CLO3

- a) Transfer the transaction above to a Statement of Comprehensive Income for the year ended 31 December 2024.
Pindahkan urusaniaga di atas kepada Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2024.

[15 Marks]

[15 Markah]

CLO3

- b) Illustrate the transaction above to a Statement of Financial Position as at 31 December 2024.
Ilustrasikan maklumat di atas ke dalam Penyata Kedudukan Kewangan pada 31 Disember 2024.

[10 Marks]

[10 Markah]

END OF QUESTION**SOALAN TAMAT**