

**SULIT**



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI  
KEMENTERIAN PENGAJIAN TINGGI**

**JABATAN PELANCONGAN DAN HOSPITALITI**

**PEPERIKSAAN AKHIR**

**SESI I : 2022/2023**

**DTM 40123: PRINCIPLES OF ACCOUNTING FOR TOURISM AND  
HOSPITALITY**

**TARIKH : 14 DISEMBER 2022 (RABU)**

**MASA : 11.15 AM – 1.15 PM (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)

**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  
C1
- a) Briefly explain the following terms with **ONE (1)** example:  
*Terangkan secara ringkas berkenaan terma-terma berikut berserta **SATU (1)** contoh :*
- i) Historical Cost  
*Kos Sejarah*
  - ii) Separate Entity  
*Entiti Berasingan*
  - iii) Double Entry System  
*Sistem Catatan Bergu*
  - iv) Matching Concept  
*Konsep Pemandanan*

[8 Marks]  
[8 Markah]

- CLO 1 b) i) Explain about accounting cycle.  
C2 *Terangkan mengenai kitaran perakaunan.*

[2 Marks]  
[2 Markah]

- ii) Outline the accounting cycles:  
*Lakarkan kitaran perakaunan:*

[8 Marks]  
[8 Markah]

- CLO 1 c) Fill up following table:/ *Isikan jadual berikut:*  
C2

| Accounting Period<br><i>Tempoh Perakaunan</i> | Starting Date<br><i>Tarikh Bermula</i> | Last Date<br><i>Tarikh Berakhir</i> |
|---|--|-------------------------------------|
| Semi-annually/ <i>setengah tahun</i>          | 01.03.2022                             | (i)                                 |
| (ii)  | 01.02.2022                             | 31.03.2022                          |
| 1 year / <i>1 tahun</i>                       | (iii)                                  | 31.03.2022                          |
| Monthly / <i>Bulanan</i>                      | 01.06.2022                             | (iv)                                |
| 6 months/ <i>6 bulan</i>                      | (v)                                    | 31.05.2022                          |
| Quarterly/ <i>Sukuan</i>                      | 01.11.2021                             | (vi)                                |
| (vii)   | 01.09.2022                             | 30.09.2022                          |

[7 Marks]  
[7 Markah]

## QUESTION 2

### SOALAN 2

CLO 2 a) Explain the terms recorded in the Cash Book as follows:

C2

*Terangkan terma-terma yang direkod dalam Buku Tunai seperti berikut:*

i) Discount Received

*Diskaun Diterima*

[1.5 Marks]

[1.5 Markah]

ii) Discount Allowed

*Diskaun Diberi*

[1.5 Marks]

[1.5 Markah]

iii) Dishonoured Cheque

*Cek Tak Layan*

[2 Marks]

[2 Markah]

CLO 2 b) The following information was extracted from the books of Anantras Sdn Bhd for the month of June 2022.

C2

*Maklumat berikut diambil daripada buku-buku Anantras Sdn. Bhd. pada bulan June 2022.*

| 2022               |   | Particulars/ <i>Butiran</i>   | RM     |
|--------------------|---|---|--------|
| June<br><i>Jun</i> | 1 | Cash in hand balance.<br><i>Baki tunai di tangan.</i>   | 4,000  |
|                    |   | Overdraft bank.<br><i>Bank Overdraf</i>   | 400    |
|                    | 3 | Purchase goods from Hilal Sdn Bhd by cash.<br><i>Membeli barangniaga daripada Hilal Sdn Bhd dengan tunai.</i>                       | 500    |
|                    | 4 | Received cheque from Bada Enterprise to pay off the debt.<br><i>Menerima cek daripada Bada Enterprise untuk membayar hutangnya.</i> | 11,500 |

|  |    |  |       |
|--|----|--|-------|
|  |    | Discount allowed.<br><i>Memberi diskaun.</i>   | 300   |
|  | 8  | Paid off debt to Dalisha Ltd by cheque.<br><i>Membayar hutang kepada Dalisha Ltd dengan cek.</i>                                       | 1,500 |
|  |    | Received discount.<br><i>Menerima diskaun.</i>   | 200   |
|  | 12 | Withdrawal of money from bank for office use.<br><i>Mengeluarkan wang dari bank untuk kegunaan pejabat.</i>                            | 500   |
|  | 13 | Received cheque from Hanisa for the goods sold to her.<br><i>Menerima cek daripada Hanisa untuk barangniaga yang dijual kepadanya.</i> | 6,000 |
|  | 15 | Paid promotion expenses by cheque.<br><i>Bayar belanja promosi dengan cek.</i>   | 2,500 |
|  | 18 | Bought stationery by cash.<br><i>Membeli alatulis dengan tunai.</i>  | 150   |
|  | 19 | The cheque received from Hanisa was dishonoured cheque.<br><i>Cek yang diterima daripada Hanisa adalah cek tak layan.</i>              |       |
|  | 22 | Withdrew cash to pay personal roadtax..<br><i>Mengeluarkan tunai untuk membayar cukai jalan peribadi.</i>                              | 300   |

You are required to convert the above transactions in the Cash Book.

*Anda dikehendaki menukarkan urusanniaga di atas ke dalam Buku Tunai.*

[20 Marks]  
[20 Markah]

### QUESTION 3

#### SOALAN 3

The following transaction were extracted from the books of Purnama Trading in December 2021.

*Urusniaga berikut diambil daripada buku-buku Purnama Trading pada Disember 2021.*

| December<br><i>Disember</i> | Transaction/ <i>Urusniaga</i>  |
|-----------------------------|--|
| 1                           | Started business with RM5,000 cash in hand and cash at bank RM40,000<br><i>Memulakan perniagaan dengan RM5,000 tunai di tangan dan tunai</i> |

|    |  |
|----|--|
|    | <i>di bank RM40,000.</i>   |
| 4  | Purchased goods of RM1,200 by cheque.<br><i>Membeli barangniaga RM1,200 dengan cek.</i>  |
| 6  | Transferred cash from bank for business use RM2,300.<br><i>Memindahkan tunai dari bank untuk kegunaan perniagaan RM2,300.</i>            |
| 8  | Bought furniture RM5,000 on credit from Kedai Perabot Saliha.<br><i>Membeli perabot RM5,000 secara kredit dari Kedai Perabot Saliha.</i> |
| 10 | Sold goods of RM7,500 on credit to Ah Chong.<br><i>Jual barangniaga RM7,500 secara kredit kepada Ah Chong.</i>                           |
| 14 | Owner took goods RM400 for personal use.<br><i>Pemilik mengambil barang niaga RM400 untuk kegunaan peribadi.</i>                         |
| 16 | Sold goods of RM1,700 by cash.<br><i>Jual barang niaga RM1,700 secara tunai.</i>   |
| 17 | Ah Chong returned goods worth RM500 due to wrongly item.<br><i>Ah Chong memulangkan barang bernilai RM500 disebabkan kesilapan item.</i> |
| 18 | Received cheque from Ah Chong worth RM 2,800.<br><i>Menerima cek dari Ah Chong bernilai RM2,800.</i>                                     |
| 20 | Owner brought his own cash worth RM8,000 for business use.<br><i>Pemilik membawa tunai bernilai RM8,000 untuk kegunaan perniagaan.</i>   |
| 21 | Paid rental by cash RM1,800.<br><i>Membayar sewa secara tunai RM1,800.</i>   |
| 23 | Paid utility by cheque RM800.<br><i>Membayar Kadarbayaran dengan cek RM800.</i>  |
| 27 | Cash sales and banked in RM1,000.<br><i>Jualan tunai dan dibankkan RM1,000.</i>  |
| 29 | Received commission by cash of RM2,000.<br><i>Menerima komisen tunai RM2,000.</i>  |

- CLO 2 a) Transfer the above transactions into appropriate account according to double entry  
C3 system.

*Pindahkan transaksi di atas ke dalam akaun yang sesuai berdasarkan sistem catatan bergu.*

[15 marks]

[15markah]

- CLO 2 b) Illustrate Trial Balance as at 31/12/2021.

C4

*Ilustrasikan Imbangan Duga pada 31/12/2021.*

[10 Marks]

[10 Markah]

## QUESTION 4

### SOALAN 4

The following balances were extracted from the books of Syarikat Nurani as at 30 April 2022.

*Baki-baki berikut diambil daripada buku-buku Syarikat Nurani pada 30 April 2022.*

| Particulars/ <i>Butiran</i>                              | RM     |
|--|--------|
| Capital/ <i>Modal</i>                                    | 60,000 |
| Premise/ <i>Premis</i>                                   | 45,000 |
| Purchases/ <i>Belian</i>                                 | 38,750 |
| Opening stock/ <i>Stok awal</i>                          | 6,980  |
| Cash/ <i>Tunai</i>                                       | 3,760  |
| Creditors/ <i>Pemiutang</i>                              | 2,670  |
| Fitting(cost)/ <i>Lekapan(kos)</i>                       | 20,000 |
| Provision for depreciation/ <i>Peruntukan susutnilai</i> | 4,000  |
| Debtors/ <i>Penghutang</i>                               | 3,650  |
| Purchase Return/ <i>Pulangan Belian</i>                  | 1,340  |
| Sales/ <i>Jualan</i>                                     | 51,360 |
| Drawing/ <i>Ambilan</i>                                  | 1,850  |
| Freight-in/ <i>Angkutan Masuk</i>                        | 1,220  |
| Sales Return/ <i>Pulangan Jualan</i>                     | 1,780  |
| Interest Received/ <i>Faedah diterima</i>                | 3,090  |
| Salaries/ <i>Gaji</i>                                    | 3,850  |
| Rental Received/ <i>Sewa Diterima</i>                    | 3,600  |
| Utilities/ <i>Utiliti</i>                                | 1,540  |
| Bank Overdraft/ <i>Overdraf Bank</i>                     | 9,610  |
| Vehicle/ <i>Kenderaan</i>                                | 7,290  |

#### **Additional information:**

#### ***Maklumat tambahan:***

- i) Stock as at 30 April was RM8,750 at cost and RM9,650 at market value.  
*Stok pada 30 April adalah RM8,750 pada kos dan RM9,650 pada nilai pasaran.*
- ii) Rental for March and April 2022 has not been received.  
*Sewa untuk Mac dan April 2022 masih belum diterima.*
- iii) A debt of RM250 has been written off and provision for doubtful debt was adjusted to 5% of the debtors.  
*Hutang sebanyak RM250 dihapuskan dan peruntukan hutang ragu diselaraskan kepada 5% daripada penghutang.*

- iv) Fittings and Vehicle were depreciated 10% per year using the straight-line method.

*Lekapan dan Kenderaan telah disusutnilaikan 10% setiap tahun menggunakan kaedah garislurus.*

- v) Drawing goods for personal use of RM300 per month was not recorded in any book.

*Ambilan barangniaga untuk kegunaan peribadi sebanyak RM300 setiap bulan tidak dicatat di mana-mana buku.*

- vi) Accrued utility was RM400.

*Utiliti belum dibayar sebanyak RM400.*

You are required to:

*Anda dikehendaki untuk :*

- CLO 2 a) Transfer the above transactions to Trading Account and Profit and Loss Account for C3 the year ended 30 April 2022.

*Memindahkan urusanniaga di atas ke Akaun Perdagangan dan Akaun Untung Rugi bagi tahun berakhir 30 April 2022.*

[15 Marks]  
[15 Markah]

- CLO 2 b) Illustrate Balance Sheet as at 30 April 2022. C4

*Mengilustrasikan Kunci Kira-Kira pada 30 April 2022.*

[10 Marks]  
[10 Markah]

**SOALAN TAMAT**

**SULIT**