



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 : 2023/2024

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

TARIKH : 2 JANUARI 2024

MASA : 8.30 AM – 10.30 AM (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.

Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

INSTRUCTION:

This section consists of **FOUR (4)** questions. Answers **ALL** questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan. Jawap SEMUA soalan.

QUESTION 1

SOALAN 1

CLO1

- (a) List **EIGHT (8)** processes of accounting cycle.

Senaraikan LAPAN (8) proses dalam kitaran perakaunan.

[8 marks]
[8 markah]

CLO1

- (b) Explain **FIVE (5)** concepts and principles of accounting as below.

Terangkan LIMA (5) konsep dan prinsip perakaunan seperti di bawah.

- i) Separate entity
Entiti berasingan
- ii) Going concern
Usaha berterusan
- iii) Monetary unit
Unit matawang
- iv) Accounting period
Tempoh perakaunan
- v) Historical cost
Kos sejarah

[10 marks]
[10 markah]

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

Isikan konsep perakaunan yang betul untuk setiap situasi.

CLO1

No. Bil.	Situation Situasi	Accounting concept Konsep perakaunan
i.	<p>On 1 July 2023 cash purchase RM5,000 is made. To record this transaction, we must debit the Purchase Account and credit the Cash Account with the same amount RM5,000.</p> <p><i>Pada 1 Julai 2023 belian tunai RM5,000 telah dibuat. Untuk merekod transaksi ini kita hendaklah mendebit Akaun Belian dan mengkreditkan Akaun Tunai dengan jumlah yang sama RM5,000.</i></p>	
ii.	<p>The report of Syarikat Ahmad is relevant, reliable, timely, unbiased and free from mistakes or errors information.</p> <p><i>Laporan Syarikat Ahmad adalah relevan, boleh dipercayai, tepat pada masanya, tidak berat sebelah dan bebas daripada kesilapan atau kesilapan maklumat.</i></p>	
iii.	<p>The accounting records and reports be based upon evidence. Examples for evidence are invoice, receipt, cash bill, debit note, credit note and others.</p> <p><i>Rekod dan laporan perakaunan adalah berdasarkan bukti. Contoh bukti ialah invois, resit, bil tunai, nota debit, nota kredit dan lain-lain.</i></p>	
iv.	<p>Its main concern is to report the expenses incurred in the same period as of the revenue is actually earned as a result of these expenses.</p>	

	<p><i>Kebimbangan utama adalah melaporkan perbelanjaan yang ditanggung dalam tempoh yang sama dengan hasil yang sebenarnya diperoleh hasil daripada perbelanjaan ini</i></p>	
v.	<p>It is assumed that a business will continue to expand and operate in the future without being closed or sold.</p> <p><i>Diandaikan perniagaan akan terus berkembang dan beroperasi pada masa hadapan tanpa ditutup atau dijual.</i></p>	
vi.	<p>Rahizam Enterprise purchases a lorry worth RM 80,000. For the next year the price of the lorry was reduced to RM 75,000. The value must be recorded at the cost value, RM 80,000</p> <p><i>Rahizam Enterprise membeli sebuah lori bernilai RM 80,000. Untuk tahun berikutnya harga lori itu menurun kepada RM 75,000. Nilai yang perlu direkodkan ialah pada nilai kos RM 80,000</i></p>	
vii.	<p>An accountant for a business with one owner would record the activities of the business only, not the personal activities, property, or debts of the owner.</p> <p><i>Akauntan untuk perniagaan dengan seorang pemilik akan merekodkan aktiviti perniagaan sahaja, bukan aktiviti peribadi, harta atau hutang pemilik.</i></p>	

[7 marks]

[7 markah]

QUESTION 2

SOALAN 2

- a) The following transactions are taken from the accounting book of Asyraf Bookstore.

Urusniaga-urusniaga berikut diambil dari buku perakauan Asyraf Bookstore.

No. Bil.	Transaction Transaksi	Books Of Prime Entry Buku Catatan Pertama
i)	Bought goods on credit from Ayu Enterprise amounting RM3,300. <i>Belian barang niaga secara hutang dari Ayu Enterprise berjumlah RM3,300.</i>	
ii)	Owner brought in his personal computer into the business at cost of RM5,000. <i>Pemilik membawa masuk komputer peribadi miliknya ke dalam perniagaan pada kos RM5,000</i>	
iii)	Sold goods worth RM8,000 to Sinar Didik on credit <i>Jualan barang niaga bernilai RM8,000 kepada Sinar Didik secara hutang.</i>	
iv)	Sinar Didik returned goods amounting RM800 due to wrong specification. <i>Sinar Didik memulangkan barang berjumlah RM800 kerana salah spesifikasi.</i>	
v)	Paid shop rental RM1,200 by cash <i>Membayar sewa kedai RM1,200 secara tunai</i>	

Fill the correct answer based on the related Books of Prime Entry

Isikan jawapan yang tepat berdasarkan Buku Catatan Pertama yang berkaitan.

[5 marks]

[5 markah]

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CLO2

- b) The following information was extracted from the books of Fresh Mini Market for the month of July 2023:

Maklumat yang berikut adalah sebahagian daripada buku-buku Fresh Mini Market untuk bulan Julai 2023:

Date Tarikh	Transaction Transaksi
July 3 <i>Julai 3</i>	Bought goods on credit from Fastmart RM2,360 and Ali Sdn Bhd RM3,600 <i>Pembelian barang niaga secara hutang daripada Fastmart bernilai RM2,360 dan Ali Sdn Bhd berjumlah RM3,600</i>
8	Bought a vehicle from Maju Motor RM23,000 on credit <i>Membeli sebuah kenderaan daripada Maju Motor bernilai RM23,000 secara hutang</i>
11	Sold goods to Mastura RM6,000 on credit <i>Jualan barang niaga kepada Mastura RM6,000 secara hutang</i>
12	Owner of Fresh Mini Market took goods amounting RM1,000 for his own personal use <i>Pemilik kepada Fresh Mini Market mengambil barang niaga berjumlah RM1,000 untuk kegunaan sendiri</i>
20	Returned goods to Fastmart amounting RM300 <i>Pulangan barang niaga kepada Fastmart bernilai RM300</i>
25	Issued a credit note RM400 to Mastura for goods returned <i>Mengeluarkan Nota Kredit RM400 kepada Mastura kerana pulangan barang niaga</i>

You are required to convert the above transactions into related Books of Prime Entry

Anda dikehendaki menukarkan urusan niaga di atas ke dalam Buku Catatan Pertama yang berkaitan

[20 marks]

QUESTION 3**SOALAN 3**

(a)

CLO2

Date <i>Tarikh</i>	Particulars <i>Perkara</i>
Sep 1	Starting the business with cash at bank amounting RM200,000 <i>Memulakan perniagaan dengan tunai di bank berjumlah RM200,000</i>
3	Bought goods on credit RM35,000 from Farhan Trading <i>Membeli barang secara hutang RM35,000 dari Farhan Trading</i>
8	Sold goods to Suraya and received cheque RM32,000 <i>Menjual barang kepada Suraya dan menerima cek RM32,000</i>
10	Paid maintenance expense RM1,500 by cheque <i>Membayar belanja penyelenggaraan RM1,500 menggunakan cek</i>
12	Paid Farhan Trading RM34,500 as full settlement of the debt <i>Membayar Farhan Trading RM34,500 sebagai penyelesaian penuh untuk hutang</i>
20	Sold goods to Handal Ltd on credit RM18,000 <i>Menjual barang kepada Handal Ltd secara hutang RM18,000</i>
28	Received payment by cheque RM8,000 from Handal Ltd <i>Menerima pembayaran melalui cek RM8,000 dari Handal Ltd</i>
29	Paid salary to employee amounting RM10,000 <i>Membayar gaji kepada pekerja berjumlah RM10,000</i>

The transactions above are taken from the book of Power Sdn Bhd for the month of September 2023. You are required to prepare relevant ledgers account.

Urusniaga-urusniaga di atas diambil dari buku Power Sdn Bhd bagi bulan September 2023. Anda diminta untuk menyediakan akaun lejar-lejar yang berkaitan.

[15 marks]

[15 markah]

CLO1

- (b) The following balances are extracted from the books of Fun & Hunt Trading on 31 October 2023.

Baki-baki berikut diambil dari buku Fun & Hunt Trading pada 31 Oktober 2023.

List of Accounts <i>Senarai akaun-akaun</i>	Amount (RM) <i>Amaun (RM)</i>
Capital / <i>Modal</i>	35,000.00
Fixed deposit / <i>Simpanan tetap</i>	10,000.00
Cash at bank / <i>Tunai di bank</i>	8,000.00
Carriage inwards / <i>Angkutan masuk</i>	582.00
Discount received / <i>Diskaun diterima</i>	170.00
Interest on investment / <i>Faedah atas pelaburan</i>	300.00
Investment / <i>Pelaburan</i>	5,000.00
Furniture / <i>Perabut</i>	4,000.00
Office equipment / <i>Peralatan pejabat</i>	6,840.00
Creditors / <i>Pemiutang</i>	1,080.00
Debtors / <i>Penghutang</i>	2,350.00
Purchases / <i>Belian</i>	4,500.00
Return outwards / <i>Pulangan keluar</i>	220.00
Return inwards / <i>Pulangan masuk</i>	328.00
Rent received / <i>Sewa diterima</i>	1,130.00
Inventory / <i>Inventori</i>	2,600.00
Commission received / <i>Komisyen diterima</i>	100.00
Sales / <i>Jualan</i>	8,000.00
Salaries / <i>Gaji</i>	1,800.00

You are required to transform the information into Trial Balance format.

Anda dikehendaki untuk mengubah maklumat tersebut kepada format Imbangan Duga.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

Rahmah Ehsan Sdn Bhd is a business that operate at Kuala Selangor. The following information was extracted from Trial Balance as at 30 November 2023.

Rahmah Ehsan Sdn Bhd ialah sebuah perniagaan yang beroperasi di Kuala Selangor.

Berikut merupakan maklumat yang diambil dari Imbangan Duga pada 30 November 2023.

Account	Debit (RM)	Credit (RM)
Capital / <i>Modal</i>		100,000
Sales / <i>Jualan</i>		305,000
Purchase / <i>Belian</i>	222,000	
Returns / <i>Pulangan</i>	5,000	3,600
Discounts / <i>Diskaun</i>	2000	1600
Salary / <i>Gaji</i>	20,050	
Utilities / <i>Utiliti</i>	3940	
Shop rental / <i>Sewa kedai</i>	6,200	
Motor vehicles / <i>Kenderaan bermotor</i>	97,000	
Debtors / <i>Penghutang</i>	8,200	
Creditors / <i>Pemiutang</i>		9,600
Loan from BEST Bank / <i>Pinjaman dari Bank BEST</i>		30,000
Bad debts / <i>Hutang lapuk</i>	200	
Cash at bank / <i>Tunai di bank</i>	29,180	
Drawings / <i>Ambilan</i>	1,000	
Carriage inwards / <i>Angkutan masuk</i>	1630	
Insurance on purchases / <i>Insurans atas belian</i>	1200	
Inventory 1 December 2022 / <i>Inventori 1 Disember 2022</i>	45,000	
Commission received / <i>Komisyen diterima</i>		2550

Investment / <i>Pelaburan</i>	10,000	
Interest from investment / <i>Faedah atas pelaburan</i>		250
Total	452,600	452,600

Additional information:

Maklumat tambahan:

- i. Inventory at 30 November 2023 is RM40,000
Inventori pada 30 November 2023 adalah RM40,000
- ii. Provision for doubtful debt is 5% on net debtor
Peruntukan hutang ragu adalah 5% atas penghutang bersih
- iii. Salary not yet paid amounting RM1,950
Gaji masih belum dibayar berjumlah RM1,950
- iv. Shop rental was paid in advance amounting RM200
Sewa kedai dibayar lebih awal berjumlah RM200
- v. Depreciation rate for motor vehicle is 10% per annum (on cost)
Kadar susutnilai untuk kenderaan bermotor adalah 10% setahun (ke atas kos)

- CLO2 (a) You are required prepare a Statement of Comprehensive Income for the year.
C2 *Anda dikehendaki untuk menyediakan Penyata Pendapatan Komprehensif bagi tahun tersebut.*

[15 marks]

[15 markah]

- CLO2 (b) Illustrate the information into Statement of Financial Position.
C3 *Ilustrasikan maklumat tersebut ke dalam Penyata Kedudukan Kewangan.*

[10 marks]

[10 markah]

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