

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 II : 2022/2023

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

TARIKH : 12 JUN 2023

MASA : 2.30 PTG – 4.30 PTG (2 JAM)

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

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)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

SOALAN 1

CLO 1

- a) (i) What is the definition of Accounting?

Apakah definisi Perakaunan?

(4 Marks)

[4 Markah]

- (ii) List **FOUR(4)** accounting concepts or principles.

Senaraikan EMPAT(4) konsep atau prinsip perakaunan.

(4 Marks)

[4 Markah]

CLO 1

- b) Choose the appropriate **accounting concept** for the following situation:

Pilih konsep perakaunan yang sesuai bagi setiap situasi berikut:

	Situation	Accounting Concept
1	Easy Travel will continue to operate the business for a prolonged period of time. <i>Easy Travel akan terus mengendalikan perniagaan untuk tempoh masa yang berpanjangan.</i>	
2	Palma Resort's assets are recorded at the actual cost and not at the market price. <i>Aset Palma Resort direkodkan pada kos sebenar dan bukan pada harga pasaran.</i>	
3	Monetary measurement must be used in business transactions. <i>Pengukuran monetari mesti digunakan dalam urusan perniagaan.</i>	
4	Cash Account is debited, whereas Sales Account is credited because of Cash Sales. <i>Akaun Tunai didebitkan, manakala Akaun Jualan dikreditkan kerana Jualan Tunai.</i>	
5	Financial report is prepared based on certain accounting period. <i>Laporan penyata kewangan disediakan berasaskan</i>	

	<i>tempoh perakaunan tertentu.</i>	
6	The owner's expenses must be separated from the company's expenditure. <i>Perbelanjaan pemilik mesti diasingkan daripada perbelanjaan syarikat.</i>	
7	Accounting is the real thing, and based on evidence. <i>/ Perakaunan adalah perkara sebenar, dan berdasarkan bukti.</i>	
8	Expenses and revenues are recorded at the time they occurred, rather than at the time they are paid. <i>Perbelanjaan dan hasil direkodkan pada masa ia berlaku, bukannya pada masa ia dibayar.</i>	
9	The same method used throughout the accounting period. <i>Kaedah yang sama digunakan di sepanjang tempoh perakaunan.</i>	
10	All transactions must be recorded honestly and expose all the important facts. <i>Semua urusaniaga mesti direkod secara jujur dan menunjukkan semua fakta penting.</i>	

(10 Marks)
(10 Markah)

CLO 1

- c) Fill up following table:
Isikan jadual berikut:

Accounting Period <i>Tempoh Perakaunan</i>	Starting Date <i>Tarikh Bermula</i>	Last Date <i>Tarikh Berakhir</i>
$\frac{1}{2}$ year/ $\frac{1}{2}$ tahun	01.07.2022	(i)
Monthly /Bulanan	(ii)	31.03.2023
1 year /1 tahun	01.04.2022	(iii)
Quarterly /Sukuan	(iv)	31.12.2022
Semi-annually/setengah tahun	01.04.2022	(v)
(vi)	01.05.2022	31.05.2022
Yearly/ Tahunan	(vii)	28.02.2024

(7 Marks)
(7 Markah)

[25 Marks]
[25 Markah]

QUESTION 2

SOALAN 2

- a) Discuss the use of General Journal.
Bincangkan kegunaan Jurnal Am.

(5 Marks)
(5 Markah)

- b) The following information was obtained from the book of Selasih Bakery Sdn Bhd for the month of January 2023.

Maklumat berikut diambil dari buku Selasih Bakeri Sdn Bhd pada bulan Januari 2023.

Jan.1	Cash at bank/ <i>Tunai di bank</i> Cash in hand/ <i>Tunai di tangan</i> Premises/ <i>Premis</i> Debtor: Warda / <i>Penghutang: Warda</i> Creditor: Malinda / <i>Pemiutang: Malinda</i> Loan / <i>Pinjaman</i>	RM7,000 RM8,000 RM30,000 RM5,000 RM3,000 RM25,000
2	Bought office equipment from HD Trading on credit worth RM3,000. <i>Membeli peralatan pejabat dari HD Trading secara kredit bernilai RM3,000.</i>	
3	Sold goods on credit to Warda of RM 6,500, less 5% trade discount. <i>Menjual barang secara kredit kepada Warda sebanyak RM6,500, ditolak diskaun niaga 5%.</i>	
4	Paid by cash to Malinda worth RM1,500. <i>Bayar dengan tunai kepada Malinda sebanyak RM1,500.</i>	
6	Purchased goods on credit from Sakura worth RM4,500, less 10% trade discount. <i>Membeli barangniaga secara kredit dari Sakura sebanyak RM4,500, ditolak diskaun niaga 10%.</i>	
8	The owner withdrew goods for personal use worth RM1,100. <i>Pemilik mengambil barangniaga untuk kegunaan peribadi sebanyak RM1,100.</i>	
11	Issued invoice to Express Trading for the goods sold of RM3,400. <i>Mengeluarkan invois kepada Express Trading untuk barang yang dijual sebanyak RM3,400.</i>	
15	Sent credit note to Warda for the goods returned of RM1,200 due to wrongly item on 3 January. <i>Menghantar nota kredit kepada Warda untuk pulangan barang</i>	

	<i>sebanyak RM1,200 kerana tersalah barang pada 3 Januari.</i>
17	Received invoice from Jaya Trading for the goods purchase of RM2,500. <i>Menerima invois daripada Jaya Trading untuk pembelian barang bernilai RM2,500.</i>
20	Returned goods to Sakura of RM1,800 due to defect item purchased on 6 January. <i>Memulangkan barang kepada Sakura sebanyak RM1,800 kerana barang rosak yang dibeli pada 6 Januari.</i>
22	Owner brought his own computer for office use worth RM2,800. <i>Pemilik membawa masuk computer peribadi untuk kegunaan perniagaan bernilai RM2,800.</i>
25	Issued invoice to Kedai ABC for the sold goods of RM4,300, less 10% trade discount. <i>Mengeluarkan invois kepada Kedai ABC untuk jualan barangniaga bernilai RM4,300, ditolak diskaun niaga sebanyak 10%.</i>
28	Sold old furniture worth RM600 to Arman. <i>Menjual perabut lama bernilai RM600 kepada Arman.</i>

CLO2

You are required to categorize the above transactions into appropriate journal.
Anda dikehendaki untuk kategorikan urusanniaga di atas ke dalam journal yang bersesuaian.

(20 Marks)
(20 Markah)

[25 Marks]
[25 Markah]

QUESTION 3

SOALAN 3

The following transactions were extracted from the book of Berkah Sdn Bhd at the end of March 2023.

Urusniaga berikut telah diambil dari buku Berkah Sdn Bhd pada akhir bulan Mac 2023.

2023 March 1	The owner bank-in cash of RM50,000, brought in Motorvan of RM60,000, Office Equipment of RM25,000 and Premise of RM40,000 as capital to start a business. <i>Pemilik telah memasukkan tunai ke dalam bank sebanyak RM50,000, membawa masuk Motorvan RM60,000, Peralatan Pejabat RM25,000 dan Premis RM40,000 sebagai modal awal perniagaan.</i>
3	Bought office equipment on credit from Didi Supplies Sdn Bhd of RM7,000. <i>Membeli peralatan pejabat secara kredit dari Didi Supplies Sdn Bhd bernilai RM7,000.</i>
7	Received cheque of RM10,000 for the sales of goods. <i>Menerima cek bernilai RM10,000 atas jualan barangniaga.</i>
8	Paid legal expenses of RM2,600 by cheque. <i>Membayar belanja guaman bernilai RM2,600 dengan cek.</i>
9	Purchased goods on credit of RM6,500 from Awana Sdn Bhd. <i>Membeli barangniaga secara kredit bernilai RM6,500 dari Awana Sdn Bhd.</i>
10	Paid utilities of RM600 by cheque. <i>Bayar utiliti dengan cek sebanyak RM600.</i>

CLO2

11	Returned goods of RM800 to Awana Sdn Bhd because of some damages. <i>Memulangkan barangniaga bernilai RM800 kepada Awana Sdn Bhd disebabkan beberapa kerosakan.</i>
12	Sold goods on credit of RM4,000 to Wanda Trading. <i>Jual barangniaga secara kredit bernilai RM4,000 kepada Wanda Trading.</i>
15	Withdrew cash of RM2,000 from company's bank account for personal use. <i>Mengambil tunai sebanyak RM2,000 dari akaun bank syarikat untuk kegunaan peribadi.</i>
22	Wanda Trading returned goods of RM600 because of wrongly brand. <i>Wanda Trading memulangkan barang bernilai RM600 disebabkan salah jenama.</i>
25	Received commission by cheque RM3,400. <i>Menerima komisen dengan cek bernilai RM3,400.</i>

You are required to :/ *Anda dikehendaki:*

- CLO2 a) Transfer the above transactions into the appropriate accounts.
Pindahkan urusanniaga di atas ke dalam akaun-akaun yang bersesuaian.

(15 Marks)
(15 Markah)

- CLO2 b) Illustrate Trial Balance at the end of the month.
Ilustrasikan Imbangan Duga pada akhir bulan tersebut.

(10 Marks)
(10 Markah)

[25 Marks]
[25 Markah]

QUESTION 4
SOALAN 4

CLO2

The following trial balance was extracted from the book of Tanjong Jara Sdn Bhd as at 31 December 2022.

Imbangan Duga berikut telah diambil dari buku Tanjong Jara Sdn Bhd pada 31 Disember 2022.

Trial Balance as at 31 December 2022

Particular	Debit (RM)	Credit (RM)
Cash <i>Tunai</i>	29,000	
Bank <i>Bank</i>		5,000
Debtor & Creditor <i>Penghutang & Pemiutang</i>	12,000	7,000
Drawing <i>Ambilan</i>	600	
Capital (1/1/2022) <i>Modal (1/1/2022)</i>		200,000
Fixture & Fitting <i>Lekapan & Lengkapan</i>	15,000	
Vehicles <i>Kenderaan</i>	65,000	
Furniture <i>Perabot</i>	23,950	
Machinery <i>Mesin</i>	110,000	
Loan <i>Pinjaman</i>		12,000
Mortgages <i>Gadaijanji</i>		22,000
Provision of depreciation – Vehicles <i>Peruntukan susutnilai - Kenderaan</i>		13,000
Stock (1/1/2022) <i>Stok (1/1/2022)</i>	9,000	
Purchases & Sales <i>Belian & Jualan</i>	25,000	55,000
Return <i>Pulangan</i>	500	700
Carriage Inward <i>Angkutan masuk</i>	1,800	
Import Duties <i>Duti Import</i>	2,200	
Carriage outward <i>Angkutan keluar</i>	3,500	

Insurance <i>Insurans</i>	1,600	
Office Rental <i>Sewa Pejabat</i>	5,500	
Salary <i>Gaji</i>	8,500	
Bad debt <i>Hutang Lapuk</i>	700	
Bank Charges <i>Caj bank</i>	500	
Advertising <i>Pengiklanan</i>	1,200	
General expense <i>Belanja Am</i>	1,300	
Discount <i>Diskaun</i>	500	800
Commission <i>Komisen</i>	650	1,000
Interest <i>Faedah</i>		1,500
	318,000	318,000

Additional Information:

- Stock at 31 December 2022 was valued at the market price worth RM13,500 and RM13,200 at the cost price.
Stok pada 31 Disember 2022 pada harga pasaran bernilai RM13,500 dan RM13,200 pada harga kos.
- Depreciation of Vehicles and Machinery is 10% per year based on cost price.
Susutnilai Kenderaan dan Mesin adalah 10% setahun berdasarkan harga kos.
- Provision for doubtful debt was adjusted to 5% of the debtors.
Peruntukan hutang ragu telah diselaraskan kepada 5% atas penghutang.
- Office Rental is RM6,000 per year.
Sewa Kedai adalah RM6,000 setahun.
- Prepaid Commission received worth RM400.
Komisen diterima terdahulu bernilai RM400.

CLO2

You are required to: / *Anda dikehendaki:*

- Transfer the above transaction to Trading Account and Profit and Loss Account for the year ended 31 December 2022.
Memindahkan urusan di atas ke Akaun Perdagangan dan Akaun Untung Rugi bagi tahun berakhir 31 Disember 2022.

(15 Marks)
(15 Markah)

CLO2

b) Illustrate Balance Sheet as at 31 December 2022.

Ilustrasikan Kunci Kira-Kira pada 31 Disember 2022..

(10 Marks)
(10 Markah)

[25 Marks]
[25 Markah]

SOALAN TAMAT

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