

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR  
SESI DISEMBER 2015

**DTM5013: PRINCIPLES OF ACCOUNTING FOR TOURISM AND  
HOSPITALITY**

**TARIKH : 07 APRIL 2016**  
**MASA : 11.15 AM-1.15 PM (2 JAM)**

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Kertas ini mengandungi **SEPULUH (10)** halaman bercetak.  
Bahagian A: Esei (6 soalan)  
Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**  
(CLO yang tertera hanya sebagai rujukan)

SULIT



**SECTION A : 100 MARKS****BAHAGIAN A : 100 MARKAH****INSTRUCTION:**

This section consists of **SIX (6)** essay questions. Answer **FOUR (4)** questions only.

**ARAHAN :**

*Bahagian ini mengandungi ENAM (6) soalan esei. Jawab EMPAT (4) soalan sahaja.*

**QUESTION 1****SOALAN 1**CLO2  
C1

(a) Define book keeping and accounting

*Takrifkan simpan kira dan perakaunan*

[4 marks]

[4 markah]

CLO1  
C2(b) List and explain briefly **FOUR (4)** internal user of accounting information.*Senaraikan dan terangkan secara ringkas EMPAT (4) pengguna dalaman maklumat perakaunan*

[12 marks]

[12 markah]

CLO1  
C1(c) Explain briefly **THREE (3)** accounting principles*Terangkan secara ringkas TIGA (3) prinsip perakaunan*

[9 marks]

[9 markah]

## QUESTION 2

## SOALAN 2

CLO2  
C1

(a) Identify the source of documents involved in the following business activities.

*Kenalpasti sumber dokumen yang terlibat dalam aktiviti perniagaan berikut.*

<b>Business activities</b> <i>Aktiviti Perniagaan</i>	<b>Source Documents</b> <i>Sumber Dokumen</i>
Used before the business activities <i>Digunakan sebelum aktiviti perniagaan</i>	i. ii. iii.
Used during the business activities <i>Digunakan semasa aktiviti perniagaan</i>	iv. v.
Used after the business activities <i>Digunakan selepas aktiviti perniagaan</i>	vi. vii. viii. ix. x.

[10 marks]  
[10 markah]CLO2  
C2

(b) State what happens to the source documents when the below transactions are performed.

*Nyatakan apa yang berlaku terhadap dokumen-dokumen sumber apabila transaksi-transaksi berikut dilakukan.*

<b>Transaction</b> <i>Transaksi</i>	<b>Source Document</b> <i>Sumber Dokumen</i>
1. Credit purchases <i>Pembelian secara hutang</i>	
2. Credit sales <i>Penjualan secara hutang</i>	
3. Cash purchases <i>Pembelian secara tunai</i>	
4. Cash sales <i>Penjualan secara tunai</i>	

Transaction <i>Transaksi</i>	Source Document <i>Sumber Dokumen</i>
5. Cash payment <i>Pembayaran secara tunai</i>	
6. Cash received <i>Tunai diterima</i>	
7. Understated sales price <i>Harga jualan terkurang</i>	
8. Return inwards <i>Pulangan jualan</i>	
9. Additional Capital <i>Penambahan modal</i>	
10. Payment by cheques <i>Pembayaran dengan cek</i>	
11. Payments made but no receipt issued <i>Pembayaran tanpa resit</i>	
12. Drawings of asset <i>Ambilan aset</i>	
13. Returns outwards <i>Pulangan belian</i>	
14. Drawings of goods <i>Ambilan barangan</i>	
15. Opening entries <i>Entri pembukaan</i>	

[15 marks]  
[15 markah]

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

CLO2  
C2

The following information was obtained from the Sweet Pink Enterprise accounting record for the month of June 2015. Prepare the appropriate journals.

*Maklumat berikut diperolehi daripada rekod perakaunan Sweet Pink Enterprise bagi bulan Jun 2015. Sediakan jurnal-jurnal yang bersesuaian.*

Date	Transactions / <i>Transaksi</i>
Jun 1	Imani started her business with RM20,000 cash in hand, RM10,000 cash in bank and a van worth RM15,000. <i>Imani memulakan perniagaanya dengan tunai di tangan RM20,000, tunai di bank RM10,000 dan sebuah van bernilai RM15,000.</i>
4	Purchased goods from Puteri Craft on credit for RM8,000. <i>Belian barang niaga dari Puteri Craft secara hutang sebanyak RM8,000.</i>
5	Sold goods for cash RM5,000. <i>Jualan tunai barang niaga RM5,000.</i>
8	Credit sales to Azhar for RM9,000. <i>Jualan secara hutang kepada Azhar sebanyak RM9,000.</i>
12	Azhar returned goods due to low quality RM300. <i>Azhar memulangkan barang kerana kualiti rendah bernilai RM300.</i>
15	Paid utility bill RM450 by cash. <i>Membayar bil utiliti dengan tunai RM450.</i>
18	Imani took goods worth RM500 for personal use. <i>Imani mengambil barang niaga bernilai RM500 untuk kegunaan peribadi.</i>
20	Returned goods to Puteri Craft RM750. <i>Memulangkan barang niaga kepada Puteri Craft RM750.</i>
22	Paid Puteri Craft by cheque for settlement. <i>Membayar kepada Puteri Craft dengan cek untuk menjelaskan hutang.</i>
27	Azhar paid the amount he owed by cheque. <i>Azhar membayar hutangnya dengan cek.</i>
29	Salary for workers amounting to RM4,000 paid by cheque. The payment included RM1,000 for Imani personal use.

*Membayar gaji pekerja bernilai RM4,000 dengan cek. Pembayaran RM1,000 termasuk untuk kegunaan peribadi Imani.*

[25 marks]  
[25 markah]

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

CLO2  
C2

Record the transactions below into Three-Column Cash Book and balance it.

*Catatkan urusanniaga yang berikut ke dalam Buku Tunai tiga kolom dan imbangkannya.*

<b>Date</b> Jan 2014	<b>Transaction</b> <i>Transaksi</i>
1	Bazilah started the business with RM 50,00 cash <i>Bazilah memulakan perniagaan sebanyak tunai RM 50,000</i>
2	Paid shop rental of RM 600 cash and deposited RM30,000 cash into bank <i>Membayar sewa kedai RM 600 tunai dan memasukkan RM30,000 tunai ke bank</i>
4	Purchased equipment for business worth RM10,000 cash <i>Membeli kelengkapan pejabat RM10,000 tunai</i>
6	Cash purchase of RM 700 <i>Belian tunai RM700</i>
7	Credit purchase from Abu RM 20,000 <i>Belian secara hutang daripada Abu RM 20,000</i>
8	Sold RM 3,000 worth of goods on credit to Nurulia <i>Menjual barang secara kredit RM 30,000 kepada Nurulia</i>
12	Paid Shahera RM 9,700 by cheque and received discount RM300. <i>Bayar Shahera RM 9,700 dengan cek dan menerima diskaun RM300</i>
18	Purchase lorry RM 30,000. 10% of the lorry price is paid in cash and difference by loan from DRB Ltd <i>Membeli lori RM 30,000. 10% daripada harga lori dibayar secara tunai dan baki dibayar secara pinjaman daripada DRB Ltd</i>

Date	Transaction / <i>Transaksi</i>
19	Paid electricity and water bill of RM 250 by cash <i>Membayar bil elektrik dan api RM250 secara tunai</i>
20	Withdraw RM 1,000 cash from ATM for personal use <i>Pengeluaran RM 1,000 secara tunai dari ATM untuk kegunaan peribadi</i>
22	Cash sale RM 300 <i>Jualan tunai RM 300</i>
25	Paid employees' salaries RM 1,500 cash <i>Membayar gaji pekerja RM 1,500 secara tunai</i>

[25 marks]  
[25 markah]

**QUESTION 5**  
**SOALAN 5**

Luqman and Hakim started a business, LH Enterprise on the 1<sup>st</sup> July 2015. The followings are the transactions of the company for the month of July 2015.

*Luqman dan Hakim memulakan perniagaan LH Enterprise pada 1 Julai 2015. Berikut adalah transaksi perniagaan bagi bulan Julai 2015.*

Date / Tarikh	Transactions / <i>Transaksi</i>
<b>July / Julai 2015</b>	
1	Started a business with cash in hand RM5,000 and deposited RM20,000 into the company's bank account. <i>Memulakan perniagaan dengan tunai di tangan RM5,000 dan memasukkan RM20,000 ke dalam akaun bank syarikat.</i>
3	Bought some goods on credit from Limah Bhd RM2,250. <i>Membeli barang niaga secara hutang daripada Limah Bhd RM2,250.</i>
7	Cash sales for RM1,500. <i>Jualan tunai RM1,500.</i>
10	Paid rent by cheque RM1,750. <i>Membayar sewa dengan cek RM1,750.</i>

Date / Tarikh	Transactions / Transaksi
15	Sold goods on credit to Norman Bhd RM2,350. <i>Jualan barangniaga secara kredit kepada Norman Bhd RM2,350.</i>
18	Goods were returned to Limah Bhd RM250. <i>Memulangkan barangniaga kepada Limah Bhd RM250.</i>
20	Bought lorry on credit from Motor Maju Trading RM25,000. <i>Membeli lori secara kredit daripada Maju Motor Trading RM25,000</i>
25	Paid to Limah Bhd RM2,000 by cheque . <i>Membayar Limah Bhd RM2,000 dengan cek.</i>
28	Received cheque from Norman Bhd RM1,150. <i>Menrima cek daripada Norman Bhd RM1,150</i>

You are required to:

*Anda dikehendaki:*

CLO2  
C3

- (a) Record all the transaction to a necessary ledger for the month of July 2015 and balance off all accounts.

*Rekod semua transaksi ke dalam ledger yang bersesuaian bagi bulan Julai 1025 dan seimbangkan semua akaun.*

[15 marks]  
[15 markah]

CLO2  
C3

- (b) Prepare the Trial Balance for 31 July 2015.

*Sediakan Imbangan Duga pada 31 Julai 2015.*

[10 marks]  
[10 markah]

**QUESTION 6**  
**SOALAN 6**

The following information was obtained from the Trial Balance Asyraf Enterprise as at 31 December 2014

*Berikut adalah maklumat yang diambil daripada Imbangan Duga Asyraf Enterprise pada 31 Disember 2014*

<b>Trial Balance as at 31 December 2014</b>		
	RM	RM
Motor vehicle / <i>Kenderaan</i>	30,000	
Furniture / <i>Perabot</i>	8,500	
Building / <i>Bangunan</i>	40,000	
Opening inventory / <i>Iventori permulaan</i>	5,500	
Debtors / <i>Penghutang</i>	8,000	
Creditors / <i>Pemiutang</i>		12,000
Provision for depreciation / <i>Peruntukan susutnilai</i>		
- Motor vehicle / <i>Kenderaan</i>		3,000
- Furniture / <i>Perabot</i>		1,500
Provision for doubtful debts / <i>Peruntukan Hutang lapuk</i>		200
Cash / <i>Tunai</i>	15,000	
Bank / <i>Bank</i>		3,000
Salaries / <i>Gaji</i>	1,200	
Returns / <i>Pulangan</i>	700	900
Discount / <i>Diskaun</i>	500	800
Electricity and water / <i>Api dan Elektrik</i>	350	
Rent / <i>Sewa</i>	600	
Sales and Purchases / <i>Belian dan Jualan</i>	4,000	10,000
Capital / <i>Modal</i>		82,950
	<b>114,350</b>	<b>114,350</b>

Additional information:

*Maklumat tambahan:*

- i. Closing inventory at the cost price of RM 7,000 and at the market price of RM 6,800  
*Iventori akhir pada harga kos ialah RM 7,000 dan pada harga pasaran ialah RM6,800.*
- ii. The depreciation rate for motor vehicles is 10% on cost and for furniture 5% on cost  
*Kadar susutnilai untuk kenderaan 10% atas kos dan untuk perabot 5% atas kos.*
- iii. The provision for doubtful debt is 3%.  
*Peruntukan hutang lapuk ialah 3%.*
- iv. Accrued electricity and water bills are RM 50.  
*Bil elektrik dan air terakru adalah RM50.*
- v. Rent paid is RM 45 / month  
*Bayaran sewa adalah RM 45 sebulan*

You are required to prepare:

*Anda dikehendaki untuk menyediakan:*

- (a) Income statement for the year ended 31 December 2014.  
*Penyata Pendapatan bagi tahun berakhir pada 31 Disember 2014.*

[15 marks]  
[15 markah]

- (b) Balance Sheet as at 31 December 2014  
*Kunci kira-kira pada 31 Disember 2014*

[10 marks]  
[10 markah]

SOALAN TAMAT

