SULIT

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI JUN 2019

DTM5013: PRINCIPLES OF ACCOUNTING FOR TOURISM AND HOSPITALITY

TARIKH : 5 NOVEMBER 2019
MASA : 8.30 AM – 10.30 AM (2 JAM)

Kertas ini mengandungi **LIMA BELAS (15)** halaman bercetak.
Bahagian A: Struktur (3 soalan)
Bahagian B: Struktur (2 soalan)
Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

13

SECTION A: 75 MARKS
BAHAGIAN A: 75 MARKAH

INSTRUCTION:
This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

ARAHAN:
*Bahagian ini mengandungi **TIGA (3)** soalan berstruktur. Jawab **SEMUA** soalan.*

QUESTION 1

The following information was extracted from the books of Samosa Sdn Bhd for the month of April 2018.

2018	Transactions
April 1	The owner starts the business with cash in hand of RM600, cash at bank RM6,000, premise RM35,000 and fittings RM7,500.
4	Bought goods from Fairus Trading at the price list of RM3,800.
7	Sent invoice to Azimah for the goods sold to her at the price list of RM1,200.
11	Returned goods to Fairus Trading at the price list of RM300.
18	Sent credit notes to Azimah for the goods returned of RM250 at the price list.
22	Bought furniture for office use of RM1,700 from Syarikat Jati.
24	Sent invoice to Nazura for the goods sold to her of RM1,600.
27	Received invoice from Alhadad Sdn Bhd for the goods purchased amounted RM5,400 at the price list with 10% trade discount.
28	Withdrew goods of RM100 for personal use.

CLO 2
C4

Analyze the above transactions and record into appropriate journals.

[25 marks]

SOALAN 1

Maklumat berikut diambil daripada buku-buku Samosa Sdn. Bhd. pada bulan April 2018.

2018	Urusniaga-urusniaga
April 1	*Pemilik memulakan perniagaan dengan tunai di tangan RM600, tunai di bank RM6,000, premis RM35,000 dan lekapan RM7,500.*
4	*Membeli barangniaga dari Fairus Trading pada harga senarai RM3,800.*
7	*Menghantar invois kepada Azimah bagi barangniaga yang dijual kepadanya pada harga senarai RM1,200.*
11	*Memulangkan barangniaga kepada Fairus Trading pada harga senarai RM300.*
18	*Menghantar nota kredit kepada Azimah bagi baarangniaga yang dijual kepadanya pada harga senarai.*
22	*Membeli perabut untuk kegunaan pejabat bernilai RM1,700 dari Syarikat Jati.*
24	*Menghantar invois kepada Nazura bagi barangniaga yang dijual kepadanya bernilai RM1,600.*
27	*Menerima invois dari Alhadad Sdn. Bhd. bagi barangniaga yang dibeli berjumlah RM5,400 pada harga senarai dengan diskaun niaga 10%.*
28	*Mengambil barangniaga bernilai RM100 untuk kegunaan peribadi.*

CLO 2
C4

Analisa urusniaga-urusniaga di atas dan rekodkan ke dalam jurnal-jurnal yang bersesuaian.

[25 *markah*]

QUESTION 2

The following transactions was extracted from the books of Najas Sdn. Bhd. as at 30 June 2018.

2018	Transactions	RM
June 1	The owner started a business with the followings assets as a capital: Cash RM20,000 Motor Vehicles RM8,000 Equipments RM1,800	
2	Purchase goods on credit from Syarikat Mada.	9,500
4	Sales goods by cash.	7,600
6	Paid insurance premium by cash.	600
9	Sales goods on credit to Hazami.	1,900
10	The owner withdrew cash for personal use.	500
14	Paid Syarikat Mada by cash after deducting discount of RM250.	4,750
18	The owner withdrew cash for personal use.	2,500
20	Received cash from Hazami.	950
27	Purchase goods by cash.	2,800

You are required to:

CLO 2 C4 (a) Record the above transaction into relevant ledgers and balance off the accounts.

[15 marks]

CLO 2 C4 (b) Prepare Trial Balance as at 30 June 2018.

[10 marks]

SOALAN 2

Urusniaga berikut diambil daripada buku-buku Najas Sdn. Bhd. Bhd pada 30 Jun 2018.

2018		***Urusniaga-urusniaga***	**RM**
Jun	1	*Pemilik memulakan perniagaan dengan aset-aset seperti berikut:* *Tunai* RM20,000 *Kenderaan* RM8,000 *Peralatan* RM1,800	
	2	*Beli barangniaga secara kredit daripada Syarikat Mada.*	9,500
	4	*Jual barangniaga secara tunai.*	7,600
	6	*Bayar premium insurans.*	600
	9	*Jual barangniaga secara kredit kepada Hazami.*	1,900
	10	*Pemilik membuat ambilan tunai untuk kegunaan peribadi.*	500
	14	*Membayar Syarikat Mada dengan tunai setelah menolak diskaun sebanyak RM250.*	4,750
	18	*Pemilik membuat ambilan tunai untuk kegunaan peribadi.*	2,500
	20	*Terima tunai daripada Hazami.*	950
	27	*Beli barangniaga secara tunai.*	2,800

Anda dikehendaki untuk:

CLO 2 C4 (a) *Rekodkan urusniaga di atas ke dalam akaun-akaun yang bersesuaian.*

[15 *markah*]

CLO 2 C4 (b) *Sediakan imbangan duga pada 30 Jun 2018.*

[10 *markah*]

QUESTION 3

Below is a Trial Balance for Malika Jaya Sdn Bhd as at 31 December, 2017.

Malika Jaya Sdn Bhd
Trial Balance as at 31 December 2017

	RM	RM
Opening stock	820	
Purchases	2,400	
Sales return	120	
Drawing	200	
Equipment	3,000	
Debtors	1,300	
Advertising expenses	140	
Cash	3,000	
Carriage inwards	170	
Carriage outwards	150	
Commission expenses	125	
Utilities	110	
Sales		4,100
Capital		3,745
Purchases return		130
Prov. for depreciation for equipment		200
Creditors		800
Rental received		180
Loan		2,000
Interest received		120
Provision for doubtful debts		115
Commission received		145
	11,535	**11,535**

Additional Informations:

i) Closing stock on 31 December 2017 was valued RM620 at cost price and RM700 at market price.

ii) Depreciation for equipment is 10% per annum with straight line method.

iii) Provision for doubtful debts adjusted at 5% on the debtor.

iv) Prepaid interest received is RM30.

v) Accrued utilities expenses is RM40.

vi) Prepaid commission received is RM25.

You are required to prepare:

CLO 2 C4 (a) Statement of Comprehensive Income for The Year Ended 31 December 2017.

[15 marks]

CLO 2 C4 (b) Trial Balance as at 31 December 2017.

[10 marks]

SOALAN 3

Di bawah adalah Imbangan Duga Malika Jaya Sdn. Bhd. pada 31 Disember 2017.

Malika Jaya Sdn Bhd
Imbangan Duga pada 31 Disember 2017

Akaun	**RM**	**RM**
Stock awal	820	
Belian	2,400	
Pulangan jualan	120	
Ambilan	200	
Alatan	3,000	
Penghutang	1,300	
Belanja pengiklanan	140	
Tunai	3,000	
Angkutan masuk	170	
Angkutan keluar	150	
Belanja komisen	125	
Kadarbayaran	110	
Jualan		4,100
Modal		3,745
Pulangan jualan		130
Peruntukan susutnilai alatan		200
Pemiutang		800
Sewa diterima		180
Pinjaman		2,000
Faedah diterima		120
Peruntukan hutang ragu		115
Komisen diterima		145
	11,535	**11,535**

***Maklumat tambahan*:**

i) *Stok akhir pada 31 Disember 2017 dinilaikan sebanyak RM620 pada harga kos dan RM700 pada harga pasaran.*

ii) *Susutnilai bagi alatan adalah 10% setahun dengan kaedah garislurus.*

iii) *PeruntukanhHutang ragu diselaraskan kepada 5% atas penghutang.*

iv) *Diskaun diterima terdahulu sebanyak RM30.*

v) *Kadarbayaran terakru sebanyak RM40.*

vi) *Komisen diterima terdahulu sebanyak RM25.*

***Anda dikehendaki menyediakan*:**

CLO2 C4 (a) *Penyata Kewangan Komprehensif Bagi Tahun Berakhir 31 Disember 2017.*

[15 *markah*]

CLO2 C4 (b) *Penyata Kedudukan Kewangan Bagi Tahun Berakhir 31 Disember 2017.*

[10 *markah*]

SECTION B : 25 MARKS
BAHAGIAN B: 25 MARKAH

INSTRUCTION:
This section consists of **TWO (2)** structured questions. Answer **ONE (1)** question only.

ARAHAN:
*Bahagian ini mengandungi **DUA (2)** soalan berstruktur. Jawab **SATU (1)** soalan sahaja.*

QUESTION 1

CLO 1
C2

(a) i) Define accounting.

[3 marks]

ii) Identify **FOUR (4)** accounting concepts or principles.

[4 marks]

iii) Identify the **accounting concepts** for the following transactions:

	Transactions	**Accounting Concept**
1	Malinja Travel will continue to operate the business for a prolonged period of time.	
2	Berjaya Resort's assets are recorded at cost and not at market price.	
3	Monetary measurement must be used in business transactions.	
4	Purchases Account was debited, whereas Cash Account was credited because of Cash Purchases.	
5	Financial report is prepared based on certain accounting period.	
6	Azman must record the cash drawing he made from his own company.	
7	Accounting is recorded based on transaction evidences.	
8	Expenses and revenues are recorded at the time they occurred, rather than at the time they are paid.	

[8 marks]

CLO 2
C4

(b) Determine the **document** used for each transaction below:

	Transactions	**Document**
i)	Purchased goods on credit.	
ii)	Bought motor vehicles on credit.	
iii)	Cash sales.	
iv)	Withdrew goods for personal use.	
v)	Sold goods on credit.	
vi)	Returned goods to supplier.	
vii)	The owner brought in his personal cash for business.	
viii)	Remind the customer about the balance of the debt at end of each months.	
ix)	Enquire about the products offered by the suppliers.	
x)	Evidence when payment has been made by cheque.	

[10 marks]

SOALAN 1

CLO1
C2

(a) i) *Takrifkan perakaunan.*

[3 *markah*]

i) *Kenalpasti* ***EMPAT(4)*** *konsep atau prinsip perakaunan.*

[4 *markah*]

ii) *Kenalpasti* ***konsep perakaunan*** *bagi urusniaga berikut:*

	Situasi-situasi	***Konsep Perakaunan***
1	*Malinja Travel akan akan meneruskan operasi perniagaan dalam tempoh jangkamasa yang lama.*	
2	*Aset milik Berjaya Resort direkodkan pada nilai kos dan bukan pada harga pasaran.*	
3	*Penilaian dalam bentuk wang mesti digunakan dalam urusniaga perniagaan.*	
4	*Akaun Belian mesti didebitkan, manakala Akaun Tunai dikreditkan disebabkan berlakunya Belian Tunai.*	
5	*Laporan kewangan disediakan berdasarkan ke atas tempoh perakaunan tertentu.*	
6	*Azman mesti merekod ambilan tunai yang dibuat dari syarikatnya sendiri.*	
7	*Perakaunan adalah direkodkan berdasarkan bukti-bukti transaksi.*	
8	*Belanja dan hasil direkodkan pada masa ianya berlaku dan bukan pada masa ianya dibayar.*	

[8 *markah*]

CLO2
C4

(b) *Tentukan **dokumen** yang digunakan untuk setiap urusniaga di bawah:*

	Urusniag- urusniaga	***Dokumen***
i)	*Membeli barangniaga secara kredit.*	
ii)	*Membeli kenderaan secara kredit.*	
iii)	*Jualan tunai.*	
iv)	*Mengambil barangniaga untuk kegunaan peribadi.*	
v)	*Jualan barangniaga secara kredit.*	
vi)	Memulangkan barangniaga kepada pembekal.	
vii)	*Pemilik membawa masuk tunai peribadinya untuk kegunaan perniagaan.*	
viii)	*Mengingatkan pelanggan mengenai baki hutangnya pada setiap akhir bulan.*	
ix)	*Bertanya mengenai barangan yang yang ditawarkan oleh pembekal.*	
x)	*Bukti apabila pembayaran telah dibuat menggunakan cek.*	

[10 *markah*]

QUESTION 2

The following transactions was extracted from the books of Mutiara Trading on March 2018.

2018	Transactions
March 1	Bank balance RM19,000 Cash balance RM6,000
2	Paid cheque of RM1,350 to Kok Seng and received discount of RM215.
3	Received cheque for commission of RM160.
5	Received cheque from Hamid RM2,800 and gave him discount of RM160.
11	Paid insurance by cheque RM420.
15	Received cheque of RM8,000 from Hafizi for the goods sold to him after deducting discount of RM150.
18	Received cash of RM2,500 from sales.
20	Transferred RM2,000 cash from office into bank.
21	The owner withdrew cash of RM350 for personal use.
26	Paid Syarikat Azim by cheque of RM455 and received discount RM30.
27	Paid salaries by cheque RM700.

CLO 2
C4

Analyze the above transactions and record it in a Cash Book.

[25 marks]

SOALAN 2

Urusniaga berikut diambil dari buku Mutiara Trading pada bulan Mac 2018.

2018	**Urusniaga-urusniaga**
Mac 1	*Baki bank RM19,000* *Baki tunai RM6,000*
2	*Bayar cek bernilai RM1,350 kepada Kok Seng dan menerima diskaun RM215.*
3	*Menerima cek untuk komisen RM160.*
5	*Menerima cek dari Hamid RM2,800 dan memberi kepadanya diskaun RM160.*
11	*Membayar insurans dengan cek RM420.*
15	*Menerima cek RM8,000 dari Hafizi untuk barang yang dijual kepadanya, selepas menolak diskaun RM150.*
18	*Menerima tunai RM2,500 dari jualan.*
20	*Memindahkan RM2,000 tunai di pejabat ke dalam bank.*
21	*Pemilik mengambil tunai RM350 untuk kegunaan peribadi.*
26	*Membayar Syarikat Azim dengan cek RM455 dan menerima diskaun RM30.*
27	*Membayar gaji dengan cek RM700.*

CLO2
C4

Analisa urusniaga-urusniaga di atas dan rekodkan di dalam Buku Tunai.

[25 *markah*]

SOALAN TAMAT