

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR
SESI DISEMBER 2015

**HT513: PRINCIPLES OF ACCOUNTING FOR TOURISM AND
HOSPITALITY**

TARIKH : 12 APRIL 2016
MASA : 8.30AM – 10.30AM(2 JAM)

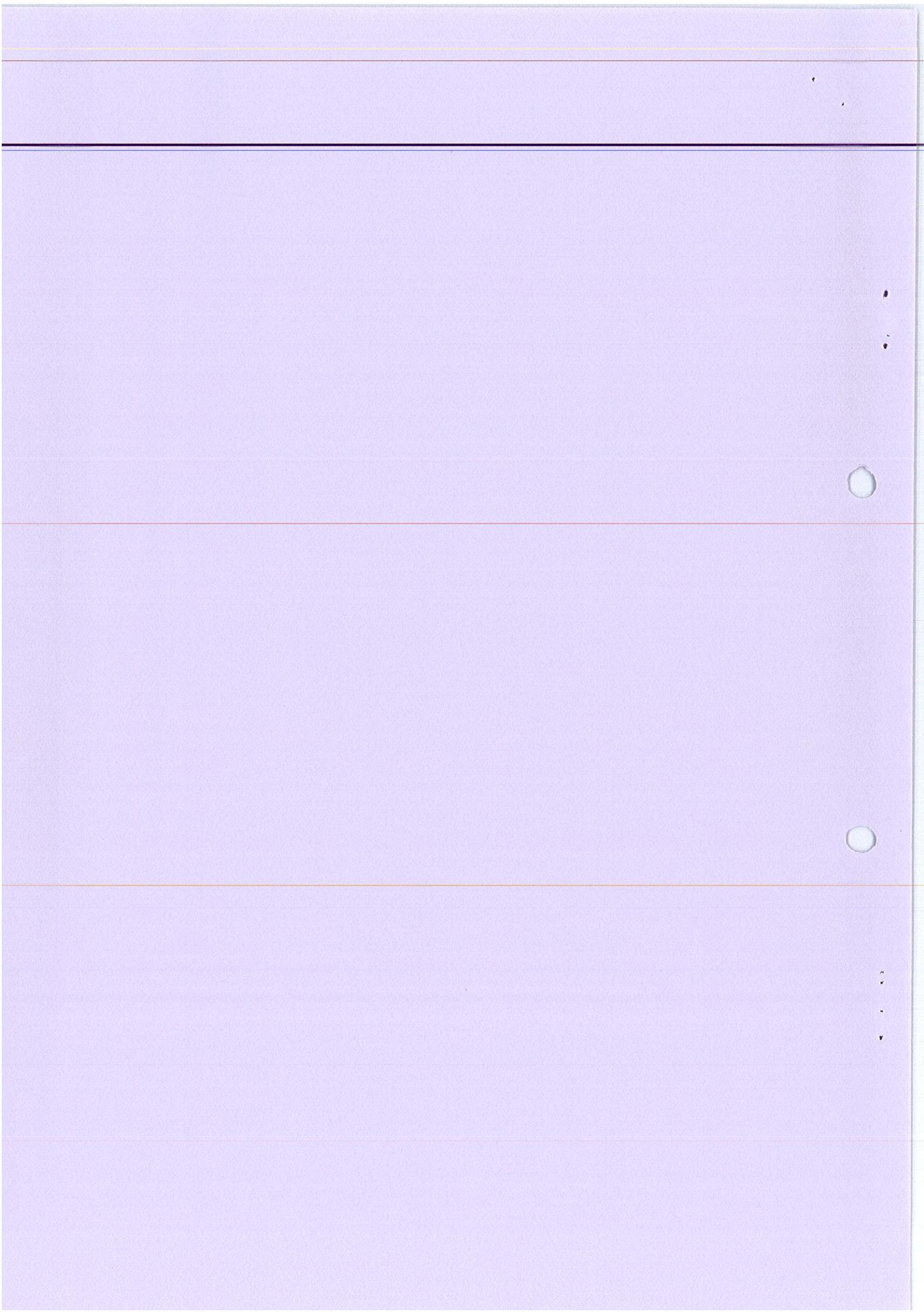
Kertas ini mengandungi **EMPAT BELAS (14)** halaman bercetak.

Bahagian A: Esei (6 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN
(CLO yang tertera hanya sebagai rujukan)

SULIT



INSTRUCTION:

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

ARAHAN:

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

QUESTION 1**SOALAN 1**

- CLO 1 (a) Define the term “bookkeeping”.

Beri definisi istilah simpan kira-kira.

[2 marks]
[2 markah]

- CLO 1 (b) Give the definition of accounting.

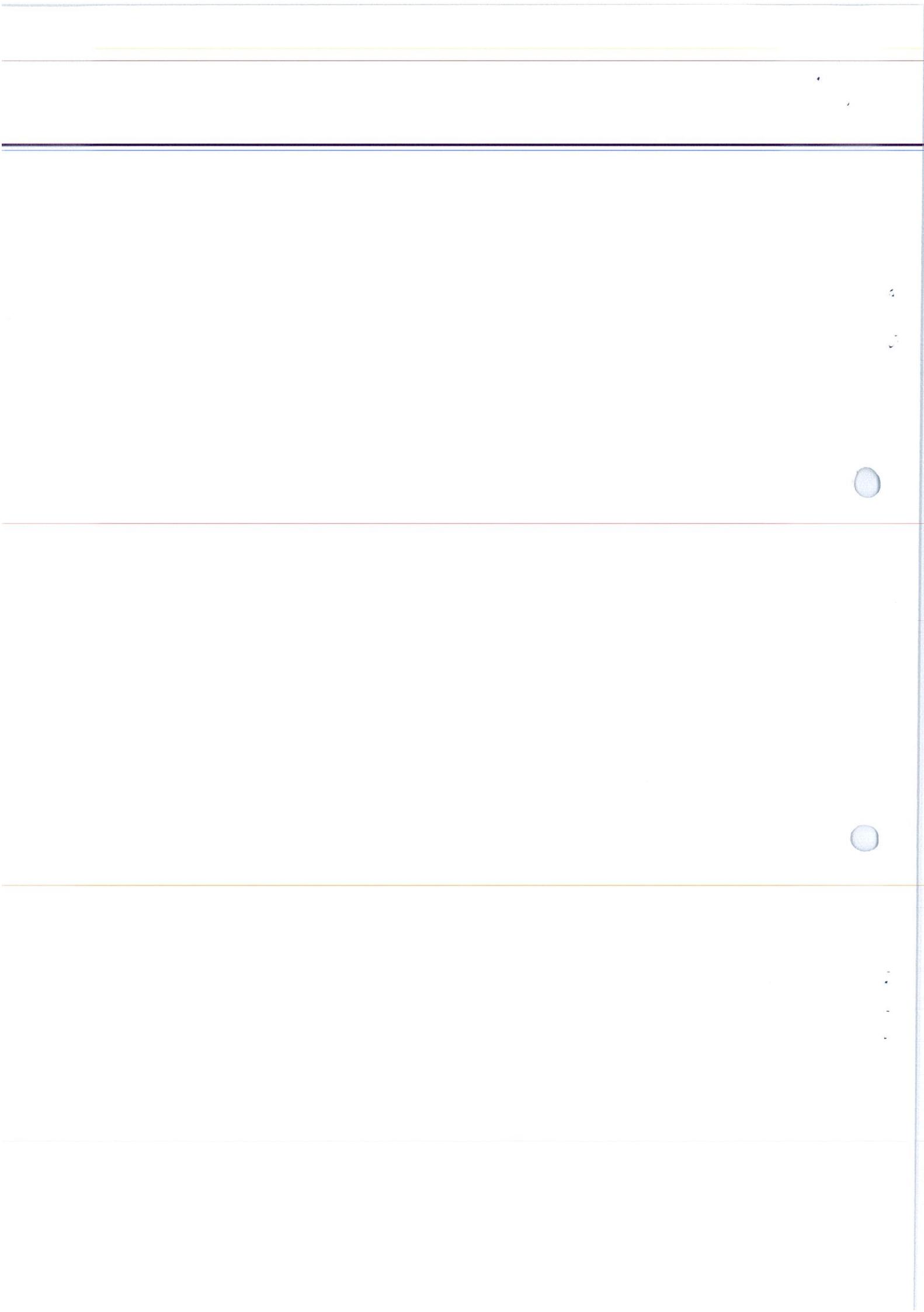
Berikan definisi perakaunan.

[3 marks]
[3 markah]

- CLO 1 (c) List **EIGHT (8)** components of accounting cycle.

Senaraikan LAPAN (8) komponen bagi kitaran perakaunan.

[8 marks]
[8 markah]



CLO 1

C2

(d) Complete the following table.

Lengkapkan jadual berikut.

Accounting period <i>Tempoh perakaunan</i>	Starting date <i>Tarikh mula</i>	Closing date <i>Tarikh tutup</i>
Monthly <i>Bulanan</i>	1 October 2014 <i>1 Oktober 2014</i>	i.
Quarterly <i>Suku tahun</i>	ii.	30 November 2014 <i>30 November 2014</i>
Semi-annually <i>Setengah tahun</i>	iii.	30 September 2014 <i>30 September 2014</i>
Yearly <i>Tahunan</i>	1 July 2014 <i>1 Julai 2014</i>	iv.

[4 marks]
[4 markah]

CLO 1

C2

(e) Explain the accounting principles below.

Terangkan prinsip perakaunan di bawah.

i. Separate entity

Entiti berasingan

ii. Historical cost

Kos sejarah

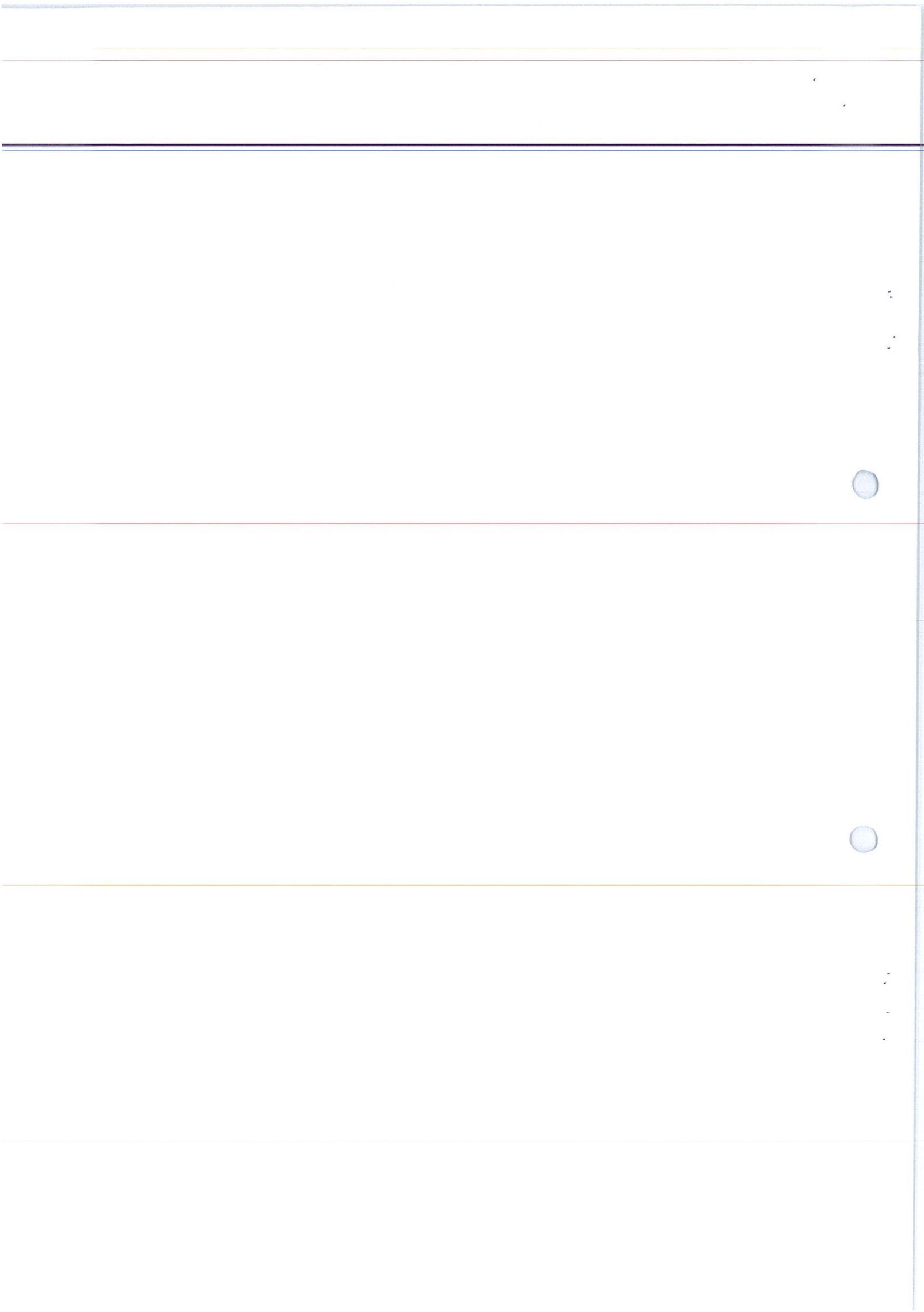
iii. Full disclosure

Pendedahan penuh

iv. Double entry

Catatan beregu

[8 marks]
[8 markah]



QUESTION 2**SOALAN 2**

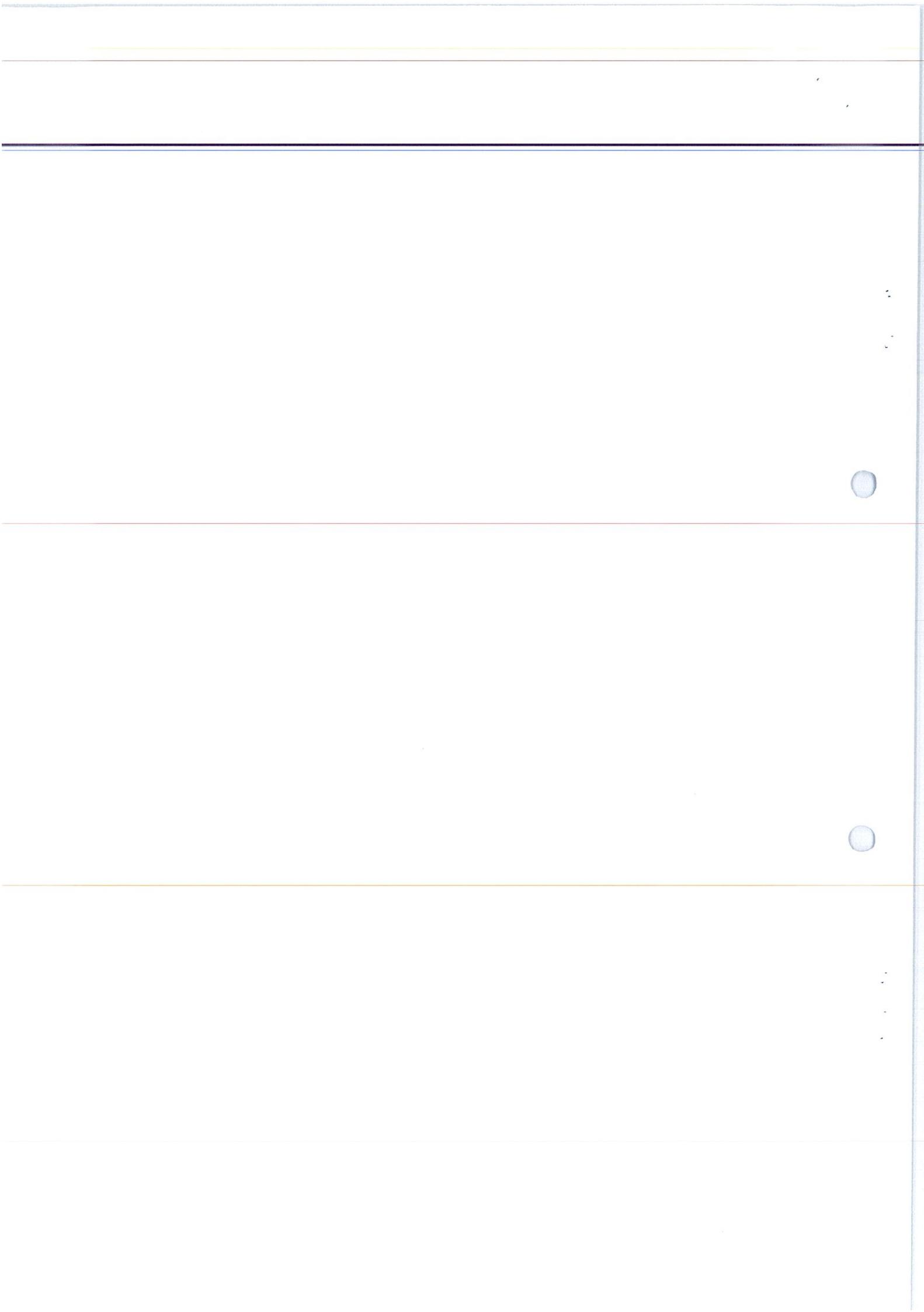
CLO2 (a) Define source document.

Definisikan dokumen sumber.[2 marks]
[2 markah]

CLO2 (b) Complete the following table:

Lengkapkan jadual berikut:

No.	Source <i>document / Dokumen sumber</i>	Usage / Kegunaan	When it is being used in business <i>activity / Bila ianya digunakan dalam aktiviti perniagaan</i>
e.g.	Invoice / Invois	Used in credit transaction only / <i>Digunakan dalam transaksi secara hutang sahaja</i>	During / Semasa
i.	Enquiry letter / <i>Surat pertanyaan</i>		
ii.	Order form / <i>Borang pesanan</i>		
iii.	Memo / Memo		
iv.	Debit note / <i>Nota debit</i>		
v.	Delivery note / <i>Nota penghantaran</i>		
vi.	Credit note / <i>Nota kredit</i>		



	Cheque butt /		
vii.	Keratan cek		
viii.	Account statement / Penyata akaun		
ix.	Receipts / Resit		

[18 marks]

[18 markah]

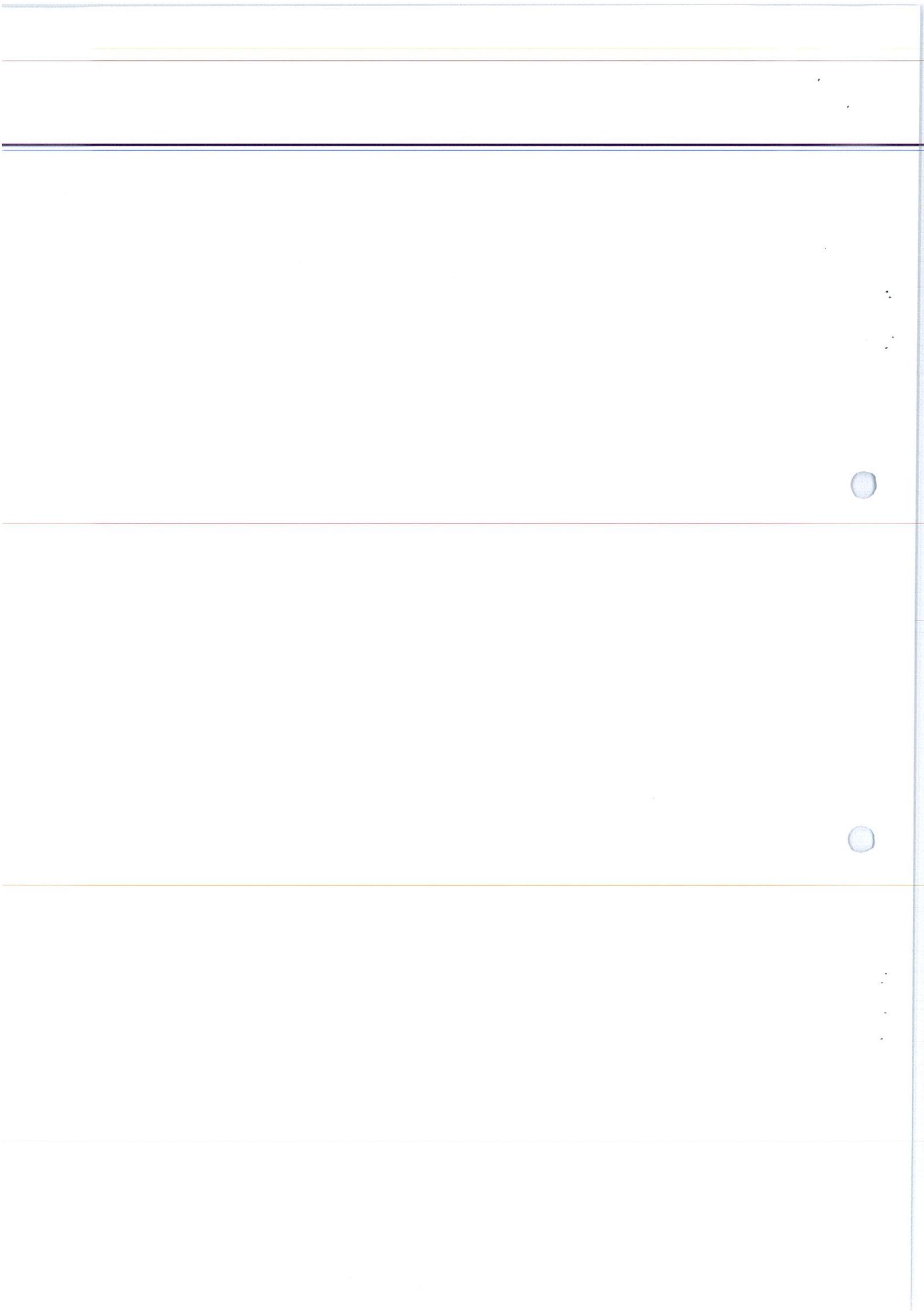
CLO2
C2

(c) Identify the suitable source of document based on the given transactions.

Kenalpasti dokumen sumber yang sesuai berdasarkan transaksi-transaksi yang diberi.

No.	Transactions / Transaksi	Source Document / Dokumen Sumber
i.	Anita sent a summary of transactions for the year of 2014 to the debtors. <i>Anita menghantar rumusan transaksi bagi tahun 2014 kepada semua penghutang.</i>	
ii.	Anita sent the full specification and price of the goods to her asked buyer. <i>Anita menghantar spesifikasi penuh dan harga bagi barang kepada pembeli yang bertanya.</i>	
iii.	Anita paid utilities bill by cash. <i>Anita membayar bil utiliti secara tunai.</i>	
iv.	Anita received payment from Shakira by cheque. <i>Anita terima bayaran daripada Shakira dengan cek.</i>	
v.	Paid amount owing to Qi by cheque <i>Bayar amaun tertunggak kepada Qi dengan cek.</i>	

[5 marks]
[5 markah]



QUESTION 3***SOALAN 3***CLO3
C3

The following information was extracted from the books of Syarikat Juanda for the month of April 2014.

Maklumat berikut diambil daripada buku-buku perniagaan Syarikat Juanda bagi bulan April 2014.

April 2014	Transaction /Urusniaga
1	<p>The assets and liabilities of Syarikat Juanda as at 1 April 2014 were as follows:</p> <p><i>Aset dan liabiliti Syarikat Juanda pada 1 April 2014 adalah seperti berikut:</i></p> <p>Cash in hand RM4,520 <i>Tunai di tangan RM4,520</i></p> <p>Cash at bank RM55,260 <i>Tunai di bank RM55,260</i></p> <p>Loan RM65,000 <i>Pinjaman RM65,000</i></p> <p>Debtors RM8,260 <i>Penghutang RM8,260</i></p> <p>Creditors RM9,445 <i>Pemiutang RM9,445</i></p> <p>Motor Vehicles RM85,000 <i>Kenderaan RM85,000</i></p>



	3	Received invoice from Nadi Supplier for the goods purchased amounted RM6,500 at the price list, less 15% trade discount. <i>Menerima invois daripada Nadi Supplier bagi barang niaga yang dibeli bernilai RM6,500 pada harga senarai, tolak 15% diskaun niaga.</i>
	5	The owner withdrew goods of RM5,325 for promotion. <i>Pemilik mengambil barang niaga bernilai RM5,325 untuk promosi.</i>
	6	Purchased furniture of RM6,800 from Chan Furnitures for business use. <i>Membeli perabot bernilai RM6,800 daripada Chan Furnitures untuk kegunaan perniagaan.</i>
	7	Sent invoice of RM3,200 to Navin for the goods purchased by him, less 5% trade discount. <i>Menghantar invois bernilai RM3,200 kepada Navin bagi barang niaga yang dibelinya.</i>
	8	The owner brought in cash of RM2,500 for business use. <i>Pemilik membawa masuk tunai bernilai RM2,500 untuk kegunaan perniagaan.</i>
	9	Received credit notes from Nadi Supplier of RM300 for the returned of goods purchased on 3 April 2014. <i>Menerima nota kredit daripada Nadi Supplier bernilai RM300 bagi barang niaga yang dibeli pada 3 April 2014.</i>
	10	Bought goods by cheque of RM3,000. <i>Membeli barang niaga dengan cek bernilai RM3,000.</i>
	12	Sent credit note to Navin of RM80 for the goods returned by him. <i>Menghantar nota kredit kepada Navin bernilai RM80 bagi barang niaga yang dipulangkan olehnya.</i>
	13	Withdrew goods of RM100 for personal use of RM100. <i>Mengambil barang niaga bernilai RM500 untuk kegunaan peribadi.</i>
	20	Purchase goods of RM4,500 from Syarikat Maidon. <i>Membeli barang niaga bernilai RM4,500 dari Syarikat Maidon.</i>
	25	Sold goods to Amirul of RM3,600, less 10% trade discount. <i>Menjual barang niaga kepada Amirul bernilai RM3,600, tolak 10% diskaun niaga.</i>



27

Received credit notes of RM120 from Syarikat Maidon.

Menerima nota kredit bernilai RM120 daripada Syarikat Maidon.

You are required to prepare the appropriate journals based on the above transactions.

Anda dikehendaki menyediakan jurnal yang bersesuaian berdasarkan urusniaga di atas.

[25 marks]

[25 markah]

QUESTION 4

SOALAN 4

CLO5
C3

Below are the transactions of Sky Win Furniture for the month of June 2014.

Berikut merupakan transaksi bagi Sky Win Furniture bagi bulan Jun 2014.

Date / Tarikh		Transactions / Transaksi
June 2014	1	Commenced business with cash in hand RM5,000 and cash at bank RM100,000. <i>Memulakan perniagaan dengan tunai dalam tangan RM5,000 dan tunai di bank RM100,000.</i>
	2	Purchased furniture RM2,200, paid by cheque. <i>Beli perabot RM2,200, bayar dengan cek.</i>
	4	Bought stationery RM180 by cash. <i>Beli alat tulis RM180 dengan tunai.</i>
	7	Paid rent RM700 by cheque. <i>Bayar sewa RM700 dengan cek.</i>
	9	Paid carriage outwards RM120 by cash. <i>Bayar angkutan keluar RM120 dengan tunai.</i>
	10	Took study table for own use RM150. <i>Ambil meja belajar untuk kegunaan sendiri RM150.</i>
	14	Purchased shelves, tables, and chairs RM16,500 and paid by cheque. <i>Beli rak, meja dan kerusi RM16,500 dan bayar dengan cek.</i>
	16	Paid commission to a salesman by cash RM1,000. <i>Bayar komisen kepada jurujual dengan tunai RM1,000.</i>



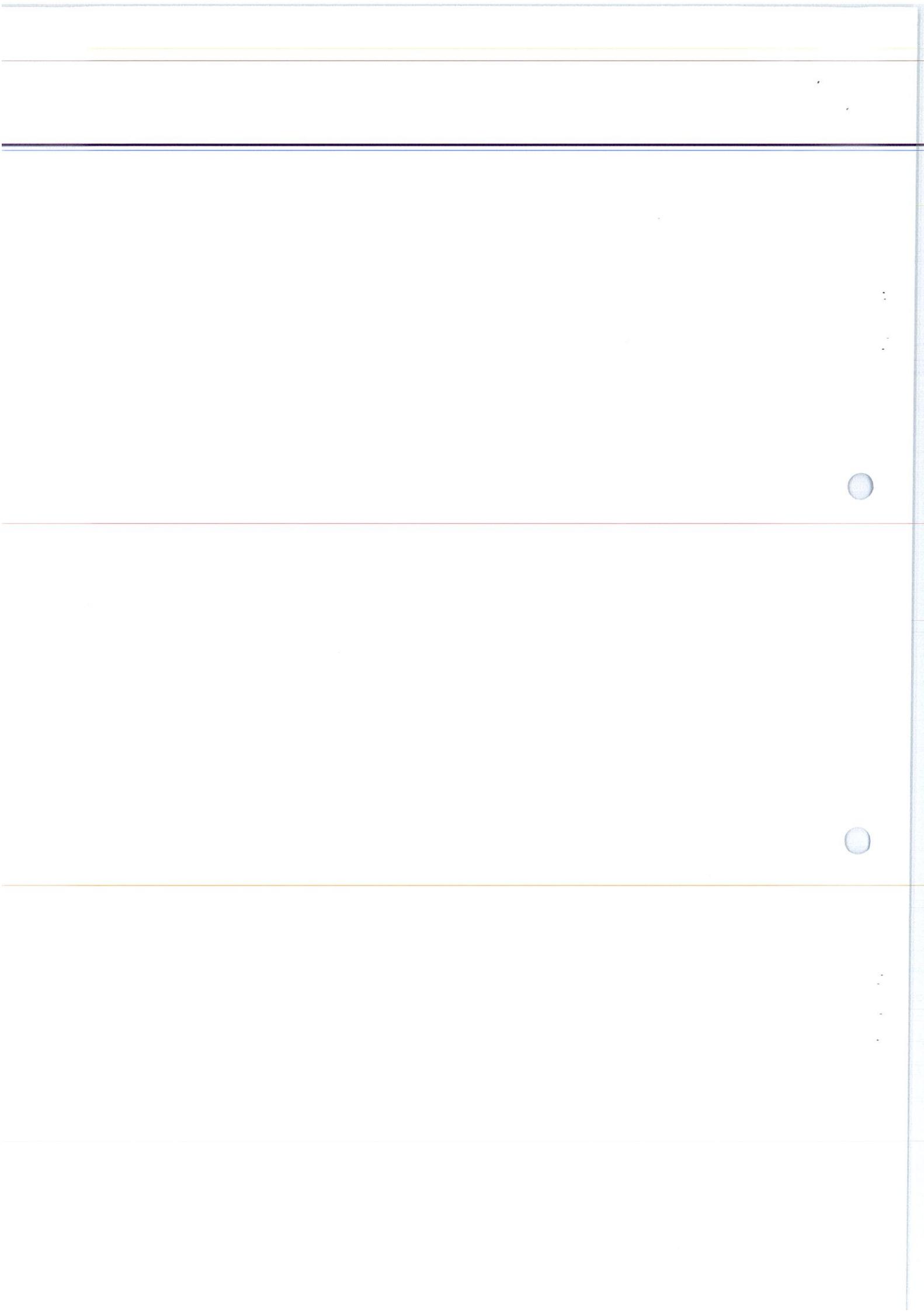
	24	Bought lorry from Mutiara Motor RM30,000. <i>Beli lori daripada Mutiara Motor RM30,000.</i>
	25	Brought in furniture from owner's house for office use RM700. <i>Bawa masuk perabot daripada rumah pemilik untuk kegunaan pejabat RM700.</i>
	30	Paid salary by cash RM1,000. <i>Bayar gaji dengan tunai RM1,000.</i>

You are required to record the above transactions in the Two-Column Cash Book.

Anda dikehendaki untuk merekodkan transaksi di atas ke dalam Buku Tunai Dua-Lajur.

[25 marks]

[25 markah]



QUESTION 5**SOALAN 5**CLO3
C3**GENERAL JOURNAL / JURNAL AM**

DATE / Tarikh	PARTICULARS / Butiran	DEBIT (RM)	CREDIT (RM)
2014	Premise / Premis	120,000	
1 Dec	Motor vehicles / Kendaraan bermotor	50,000	
	Machinery and plants / Mesin dan tapak	8,000	
	Inventory / Inventori	5,200	
	Office equipment / Peralatan pejabat	10,723	
	Bank / Bank	1,400	
	Debtor – Tarzizi / Penghutang - Tarzizi	1,690	
	Debtor – Rusli / Penghutang - Rusli	810	
	Cash / Tunai	5,700	
	Petty cash / Panjar runcit	200	
	Creditor – Azrul / Pemiutang - Azrul		810
	Creditor – Halim / Pemiutang - Halim		440
	Creditor – Zamrizal / Pemiutang - Zamrizal		250
	Bank loan / Pinjaman bank		4,500
	Capital / Modal		197,723
	(Assets, liabilities and owner's equity on this date)		
	(Aset, liabiliti dan ekuiti pemilik pada tarikh tersebut)	203,723	203,723
3	Purchases / Belian	2,000	
	Capital / Modal		2,000
	(Owner bought inventory with own money)		
	(Pemilik beli inventori dengan wang sendiri)		
5	Office equipment / Peralatan pejabat	3,000	
	Blue Mountain / Blue Mountain		3,000
	(Bought computer on credit)		
	(Beli komputer secara kredit)		



8	Drawings / Ambilan Purchases / Belian (Took goods for own use) (<i>Ambil barang niaga untuk kegunaan sendiri</i>)	200	200
16	Purchases / Belian Azrul / Azrul (Purchase goods on credit) (<i>Beli barang niaga secara kredit</i>)	1,723	1,723
19	Metro Enterprise / Metro Enterprise Sales / Jualan (Sold goods on credit) (<i>Jual barang niaga secara kredit</i>)	2,100	2,100
22	Returns inwards / Pulangan jualan Metro Enterprise / Metro Enterprise (Customer returned defective goods) (<i>Pelanggan pulangkan barang rosak</i>)	100	100
25	Azrul / Azrul Return outwards / Pulangan belian (Returned goods to supplier due to wrong brand) (<i>Pulangkan barang kepada pembekal disebabkan tersalah jenama</i>)	220	220
31	Drawings / Ambilan Motor vehicles / Kenderaan bermotor (Owner took one motorcycle for use by his children) (<i>Pemilik mengambil satu motorsikal untuk kegunaan anaknya</i>)	2,500	2,500



~~Post all of the entries in the books of the first entry above to the related ledgers. There is no need to balance off and close the accounts.~~

Masukkan kesemua entri daripada jurnal di atas ke dalam lejar yang berkaitan. Tidak perlu mengimbangkan dan menutup akaun-akaun tersebut.

[25 marks]
[25 markah]

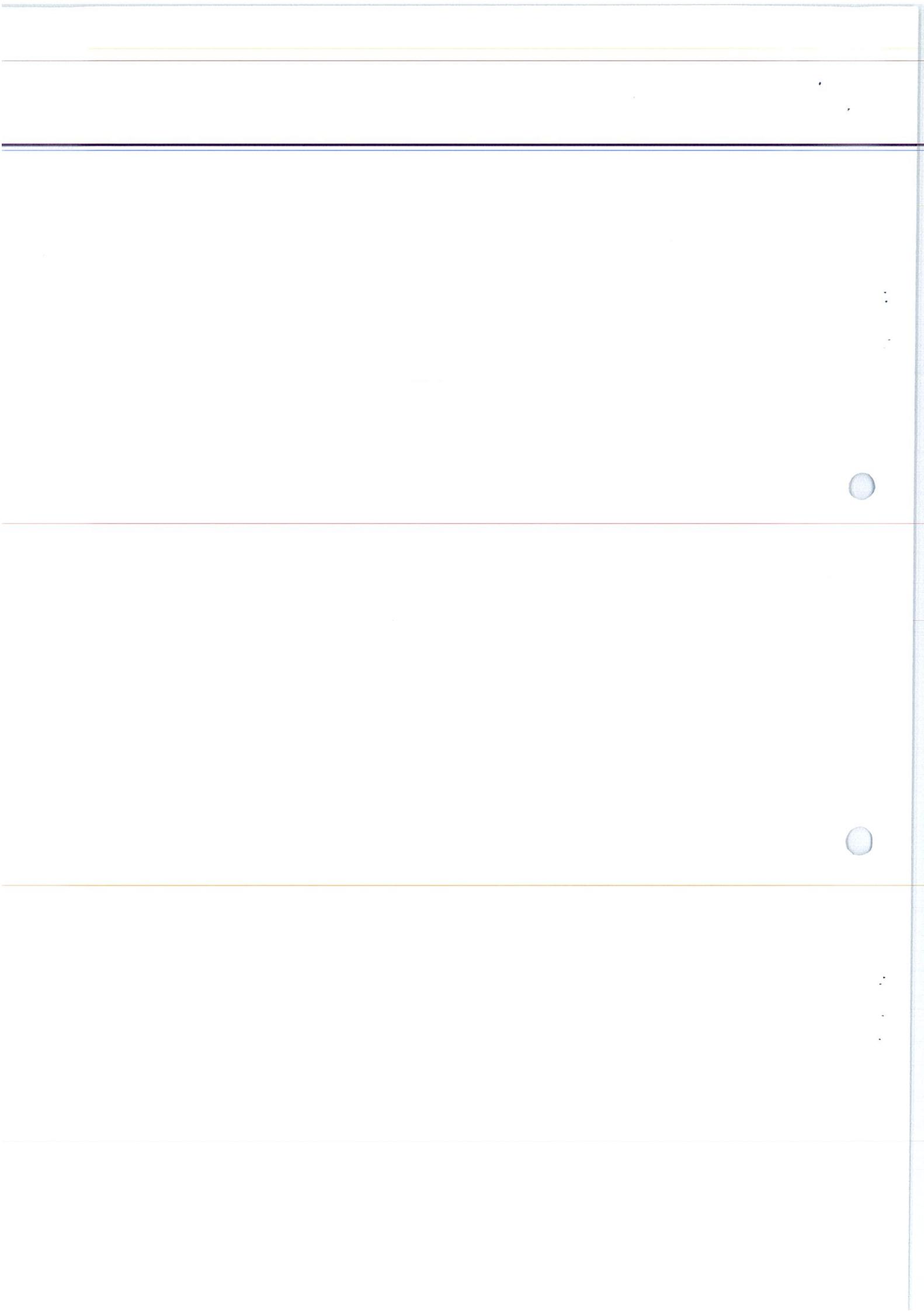
QUESTION 6

SOALAN 6

The following financial information was extracted from the books of Safuan Bookstore Sdn Bhd as at 31 December 2014.

Maklumat kewangan berikut telah diambil daripada buku-buku Safuan Bookstore Sdn Bhd pada 31 Disember 2014.

Safuan Bookstore Sdn Bhd		
Trial Balance as at 31 December 2014		
Imbangan Duga pada 31 Disember 2014		
	Debit (RM)	Credit (RM)
Cash <i>Tunai</i>	1,165	
Debtor <i>Penghutang</i>	3,300	
Stocks at 1 Januari 2014 <i>Stok pada 1 Januari 2014</i>	860	
Fixtures & Fittings <i>Lekapan & Lengkapan</i>	5,000	
Van <i>Van</i>	4,800	
Provision for depreciation: <i>Peruntukan susut nilai:</i>		
- Fixtures & Fittings / Lekapan & Lengkapan		500
- Van / Van		480

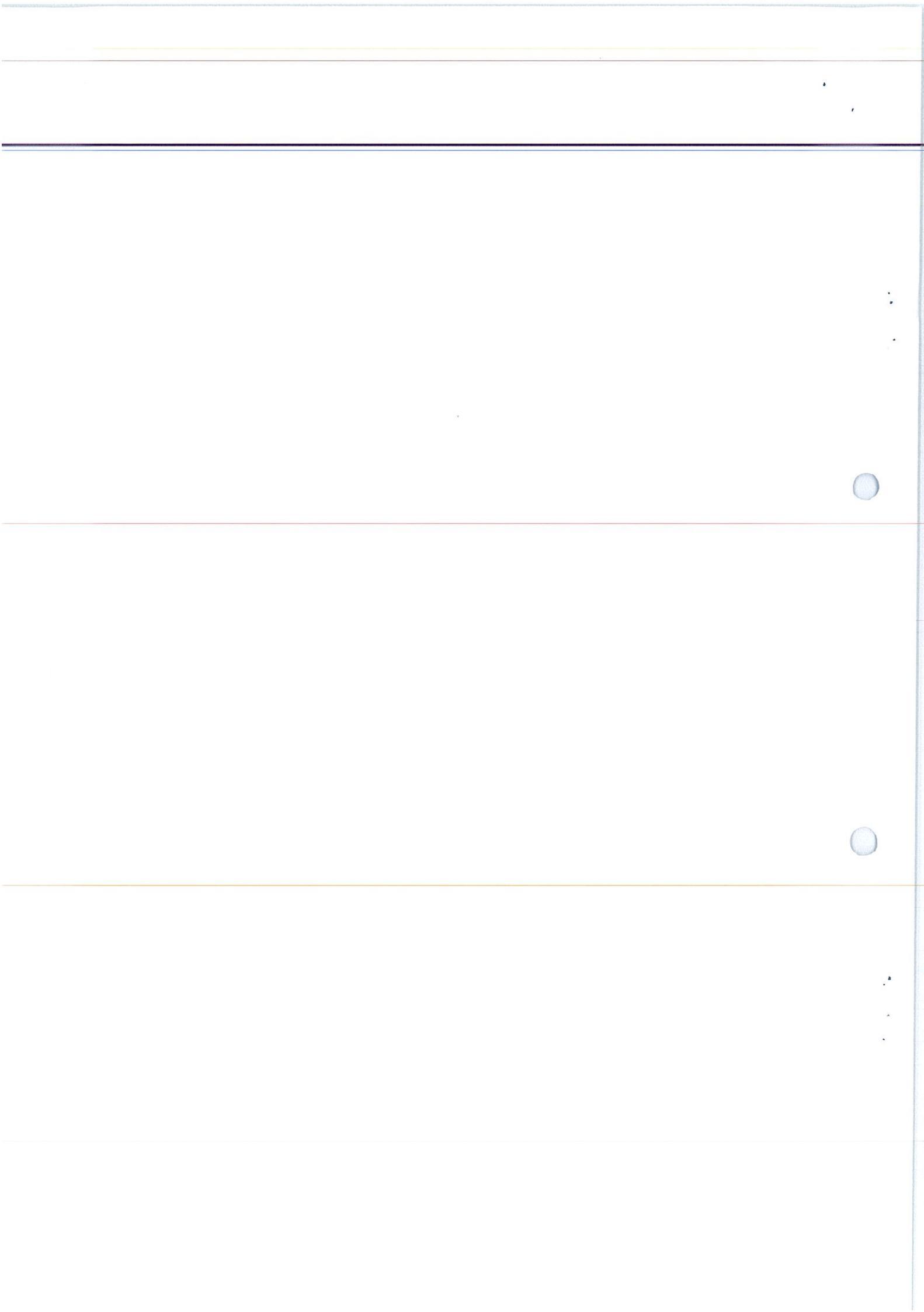


Loan - Tajul		2,000
<i>Pinjaman - Tajul</i>		
Creditors		2,400
<i>Pemiutang</i>		
Capital		7,020
<i>Modal</i>		
Drawings	550	
<i>Ambilan</i>		
Purchases and Sales	6,809	11,588
<i>Belian dan Jualan</i>		
Returns	410	236
<i>Pulangan</i>		
Discount	38	48
<i>Diskaun</i>		
Freight inwards	40	
<i>Angkutan masuk</i>		
Electricity bill	360	
<i>Bil elektrik</i>		
Insurance	180	
<i>Insuran</i>		
General expenses	460	
<i>Belanja am</i>		
	24,272	24,272

Additional information:

Maklumat tambahan:

- i. Closing stocks as at 31 December 2014 RM950.
Stok akhir pada 31 Disember 2014 ialah RM950.
- ii. Accrued insurance is RM60.
Insurans terakru ialah RM60.
- iii. Fixtures & fittings and van: depreciated at 10% on cost per year.
Lekapan & lengkapan dan van: disusut nilaiakan pada kadar 10% atas kos setahun.



iv. Unpaid electricity bill was RM210.

Bil elektrik belum bayar adalah RM210.

v. Hanis's debt of RM300 was declared as a bad debt.

Hutang Hanis sebanyak RM300 diisyiharkan sebagai hutang lapuk.

You are required to prepare:

Anda dikehendaki menyediakan:

CLO3 (a) Income Statement for the year ended 31 December 2014.

Penyata Pendapatan untuk tahun berakhir 31 Disember 2014.

[15 marks]

[15 markah]

CLO5 (b) Balance Sheet as at 31 December 2014.

Kunci Kira-Kira pada 31 Disember 2014.

[10 marks]

[10 markah]

SOALAN TAMAT

