

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR  
SESI JUN 2016

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

TARIKH : 22 OKTOBER 2016  
MASA : 8.30 AM – 10.30 AM (2JAM)

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

Bahagian A: Esei (6 soalan)

Dokumen sokongan yang disertakan : **Tiada**

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**JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

SULIT

**QUESTION 1****SOALAN 1**

- CLO1 (a) Explain **FOUR (4)** importance of accounting information.  
*Jelaskan **EMPAT (4)** kepentingan maklumat perakaunan.* [8 marks]  
[8 markah]
- CLO1 (b) Define the meaning of accounting cycle.  
*Definisikan maksud kitaran perakaunan.* [3 marks]  
[3 markah]
- CLO1 (c) Draw the **EIGHT (8)** steps in the accounting cycle.  
*Lukiskan **LAPAN (8)** peringkat dalam kitaran perakaunan.* [8 marks]  
[8 markah]
- CLO1 (d) Explain the following accounting concepts:  
*Jelaskan konsep perakaunan berikut:*
- Monetary  
*Wang sebagai ukuran*
  - Objectivity  
*Objektiviti*
  - Accounting period  
*Tempoh perakaunan* [6 marks]  
[6 markah]

**QUESTION 2****SOALAN 2**

- CLO2 (a) Explain the functions of invoice.

*Jelaskan fungsi invois.*

[5 marks]  
[5 markah]

- CLO2 (b) Identify the source of document based on the given transaction.

*Kenalpasti dokumen sumber berdasarkan transaksi yang diberi.*

- i. Credit sales.

*Jualan secara kredit.*

- ii. Selling old laptop in cash.

*Menjual komputer riba lama secara tunai.*

- iii. Paying salary by cash to clerk.

*Membayar gaji kerani secara tunai.*

- iv. Drawing goods for personal use.

*Mengambil barang niaga untuk kegunaan sendiri.*

- v. Inject in cash as additional capital.

*Menambah tunai sebagai modal tambahan.*

- vi. Sell merchandise on credit to Mikail.

*Menjual barang niaga kepada Mikail secara kredit.*

- vii. Paid cost of repairing van by cheque.

*Membayar kos membaiki van dengan cek.*

- viii. Withdraw cash from bank for office use.

*Mengeluarkan tunai dari bank untuk kegunaan pejabat.*

- ix. Receive dividend from the company Telkom.  
*Menerima dividen dari Syarikat Telkom.*
- x. Bringing in a private vehicle into the business.  
*Membawa masuk kendaraan persendirian ke dalam perniagaan.*
- xi. Zakaria's customer has returned damaged goods.  
*Pelanggan Zakaria telah memulangkan yang dibeli barang kerana rosak.*
- xii. Bank charges the stamp duty fee for cheque book.  
*Bank mengenakan bayaran duti setem untuk buku cek.*
- xiii. Purchased merchandise on credit from Company Harmoni.  
*Membeli barang niaga secara kredit dari Syarikat Harmoni.*
- xiv. Return goods to the supplier Tee Wong cause of wrong size.  
*Memulangkan barang kepada pembekal Tee Wong kerana tersilap saiz.*
- xv. Purchased office equipment on credit from supplier Tee Wong.  
*Membeli alatan pejabat secara kredit dari pembekal Tee Wong.*
- xvi. Charged logistic fee for purchasing merchandise from Vivason Company.  
*Dikenakan bayaran pengangkutan kerana membeli barang niaga dari Syarikat Vivason.*
- xvii. Purchase office stationaries on credit from suppliers Pustaka Pintar.  
*Membeli peralatan pejabat secara kredit dari pembekal Pustaka Pintar.*
- xviii. Azman asked for information about the specification of new car from Produa.  
*Azman meminta maklumat mengenai spesifikasi kereta baru dari Produa.*

- xix. Used to clarify the goods/services required, price, date, conditions and the customer's contact details.

*Digunakan untuk menjelaskan barang / perkhidmatan yang diperlukan, harga, tarikh, syarat dan butir-butir hubungan pelanggan.*

- xx. Document accompanying a shipment of goods that lists the description, grade, and quantity of the goods delivered.

*Dokumen yang disertakan semasa penghantaran barang-barang yang menyenaraikan keterangan, gred, dan kuantiti barang yang dihantar.*

[20 marks]  
[20 markah]

### QUESTION 3

#### SOALAN 3

- CLO3 C3 Mushrooms Trading hired you as a petty cashier and asked you to enter the following transactions into a petty cash book. You should include postage and stationery, traveling, petrol expenses and sundry expenses in the analysis column.

*Mushrooms Trading melantik anda sebagai juruwang dan meminta anda untuk merekod transaksi dibawah ke dalam buku tunai runcit. Anda perlu sertakan pos dan alat tulis, perjalanan, belanja petrol dan belanja runcit di dalam kolumn analisis.*

2014 March	<b>Transactions / Transaksi</b>
1	Received cash float of RM300 from chief cashier. <i>Terima tunai apungan RM300 daripada ketua juruwang.</i>
4	Paid RM15 for taxi fare. <i>Bayar RM15 untuk tambang teksi.</i>
5	Paid sundry expenses amounting RM10. <i>Bayar belanja runcit bernilai RM10.</i>
8	Paid RM9 for stamps and envelopes. <i>Bayar RM9 untuk setem dan sampul surat.</i>

8	Paid petrol for office van RM50. <i>Bayar petrol bagi van pejabat RM50.</i>
10	Paid RM6 A4 paper for the office use. <i>Bayar RM6 kertas A4 untuk kegunaan pejabat.</i>
13	Paid RM3 for paper clips and staples. <i>Bayar RM3 untuk klip kertas dan stapel.</i>
15	Paid RM18 for taxi fare. <i>Bayar RM18 untuk tambang teksi.</i>
20	Paid sundry expenses amounting RM8. <i>Bayar belanja runcit amanun RM8.</i>
23	Paid petrol for office van RM50. <i>Bayar petrol untuk van pejabat RM50.</i>
27	Paid RM6 for send registered mail. <i>Bayar RM6 untuk surat berdaftar.</i>
30	Received amount from chief cashier to bring petty cash balance up to the original amount. <i>Terima tunai daripada ketua juruwang bagi menambah baki tunai runcit kepada amanun asal.</i>

[25 marks]  
[25 markah]

#### QUESTION 4

##### SOALAN 4

- CLO5 (a) State **FOUR(4)** types of Special Journal.

*Nyatakan Empat (4) jenis Jurnal Khas.*

[4 marks]  
[4 markah]

- CLO3 (b) Nafisa Mini Market starts the business on 1 January 2015 with cash in hand of RM3,000, cash at bank RM24,000, premises RM14,000, fittings RM10,000 and motor van RM50,000.

Nafisa Mini Market memulakan perniagaan pada 1 January 2015 dengan tunai ditangan RM3,000, tunai di bank RM24,000, premis RM14,000, lekapan RM10,000 dan motor van RM50,000.

<b>January 2015</b>	<b>Transaction / Urusniaga</b>
1	Purchased 30 bags of rice with the price list RM4,400 from Syarikat Faiza, less 8% trade discount. <i>Beli 30 kampit beras dengan harga senarai RM4,400 daripada Syarikat Faiza, tolak 8% diskaun niaga.</i>
3	Purchased stationery by cash RM250. <i>Beli alat tulis secara tunai RM250.</i>
5	Purchased 20 boxes of shampoo with the price list of RM60 per box, less 3% trade discount from Safi Sdn Bhd. <i>Beli 20 kotak syampu dengan harga senarai RM60 sekotak, tolak 3% diskaun niaga daripada Safi Sdn Bhd.</i>
10	Sent invoice of RM2,550 to Malisa for the goods purchased by her. <i>Hantar invois bernilai RM2,550 kepada Malisa bagi barang niaga yang dibelinya.</i>
14	Received a credit note of RM200 from Syarikat Faiza for the returned of goods purchased on 1 January 2015. <i>Terima nota kredit bernilai RM200 daripada Syarikat Faiza bagi pulangan barang niaga yang dibeli pada 1 Januari 2015.</i>
19	Bought computer of RM5,200 from ACER Sdn Bhd. for business use. <i>Beli komputer bernilai RM5,200 daripada ACER Sdn Bhd untuk kegunaan perniagaan.</i>
22	Sent a credit note of RM120 to Malisa for the retuned of goods purchased on 10 January 2015. <i>Hantar nota kredit bernilai RM120 kepada Malisa bagi pulangan barang niaga yang dibeli pada 10 Januari 2015.</i>
24	The owner brought in personal air conditioner of RM3,200 for business use. <i>Pemilik membawa masuk penghawa dingin peribadinya bernilai RM3,200 untuk kegunaan perniagaan.</i>

26	Received a credit note of RM300 from Safi Sdn Bhd for overpaid delivery charges. <i>Terima nota kredit bernilai RM300 daripada Safi Sdn Bhd bagi caj penghantaran yang telah terlebih bayar.</i>
27	Sold goods of RM550 to Raden, less 10% trade discount. <i>Jual barang niaga bernilai RM550 kepada Raden, tolak 10% diskaun niaga.</i>
29	The owner withdrew 5 bottles of syampoo of RM60 for personal use. <i>Pemilik mengambil 5 botol syampu bernilai RM60 untuk kegunaan sendiri.</i>

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

*Anda dikehendaki menyediakan jurnal yang bersesuaian berdasarkan urusniaga di atas.*

[21 Marks]  
[21 Markah]

#### QUESTION 5

#### SOALAN 5

CLO5  
C2

- (a) State and explain briefly **THREE (3)** types of ledger.

*Nyatakan dan terangkan secara ringkas **TIGA (3)** jenis lejar.*

[6 marks]  
[6 markah]

CLO3  
C3

- (b) Below is the account balances extracted from D'Rimba Restaurant business transaction for the month of October 2014.

*Di bawah adalah baki akaun yang diperolehi dari transaksi perniagaan Restoran D'Rimba bagi bulan Oktober 2014.*

<b>Particulars</b> <i>Perkara</i>	<b>RM</b>
Cash in hand <i>Tunai di tangan</i>	8,000
Cash at bank <i>Tunai di bank</i>	30,000

Sales		17,000
<i>Jualan</i>		
Machinery		40,000
<i>Mesin</i>		
Motor Vehicles		7,000
<i>Kenderaan bermotor</i>		
Mortgage loan		80,000
<i>Pinjaman gadaian</i>		
Furniture		9,000
<i>Perabot</i>		
Purchase return		1,000
<i>Pulangan belian</i>		
Stock		3,300
<i>Stok</i>		
Purchases		10,000
<i>Belian</i>		
Insurance		8,300
<i>Insuran</i>		
Advertising		4,700
<i>Pengiklanan</i>		
Drawing		800
<i>Ambilan</i>		
Salaries		8,500
<i>Gaji</i>		
Sales return		1,300
<i>Pulangan jualan</i>		
Creditor		3,000
<i>Pemiutang</i>		
Capital		?
<i>Modal</i>		
Debtors		8,000
<i>Penghutang</i>		

From the above information, you are required to prepare a trial balance as at 31 October 2014 for D'Rimba Restaurant.

*Dari maklumat di atas, anda dikehendaki menyediakan Imbangan Duga pada 31 Oktober 2014 bagi Restoran D'Rimba.*

[19 marks]  
[19 markah]

#### QUESTION 6

#### SOALAN 6

The following Trial Balance was taken from Nirwana Travel & Tours as at 31 December 2014.

*Imbangan Duga yang berikut telah diambil daripada Nirwana Travel & Tours pada 31 Disember 2014.*

<b>Nirwana Travel &amp; Tours</b>		
<b>Trial Balance as at 31 December 2014</b>		
<b>Imbangan Duga pada 31 Disember 2014</b>		
	<b>Debit (RM)</b>	<b>Credit (RM)</b>
Sales and Purchases / <i>Jualan dan Belian</i>	26,500	46,040
Returns / <i>Pulangan</i>	250	150
Discounts / <i>Diskau</i>	550	650
Opening inventory / <i>Stok awal</i>	6,600	
Debtors and Creditors / <i>Penghutang dan Pemiutang</i>	2,200	2,200
Capital / <i>Modal</i>		84,000
Drawings / <i>Ambilan</i>	320	
Salaries / <i>Gaji</i>	5,500	
Commissions / <i>Komisen</i>	280	360
Insurance / <i>Insuran</i>	2,500	
Rental / <i>Sewa</i>	1,700	
Cash / <i>Tunai</i>	8,000	

Bank / Bank	12,000	
Motor vehicles / Kenderaan	55,000	
Fixtures and Fittings / Lengkapan dan lekapan	12,000	
	<b>133,400</b>	<b>133,400</b>

Additional information:

*Maklumat tambahan:*

- i. Closing inventory is RM5,900.  
*Stok akhir RM5,900.*
- ii. Accrued rent is RM500.  
*Sewa terakru RM500.*
- iii. Prepaid insurance is RM600.  
*Insuran terdahulu RM600.*

You are required to prepare:

*Anda dikehendaki untuk menyediakan:*

CLO 3 (a) Income Statement for the year ended 31 December 2014.

*Penyata Pendapatan bagi tahun berakhir 31 Disember 2014.*

[15 marks]

[15 markah]

CLO 5 (b) Balance Sheet as at 31 December 2014

*Kunci Kira-Kira pada 31 Disember 2014*

[10 marks]

[10 markah]

**SOALAN TAMAT**