

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENDIDIKAN MALAYSIA
JABATAN PELANCONGAN DAN HOSPITALITI**

PEPERIKSAAN AKHIR

SESI JUN 2014

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

TARIKH : 27 OKTOBER 2014

TEMPOH : 2 JAM (11.15 AM - 1.15 PM)

Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

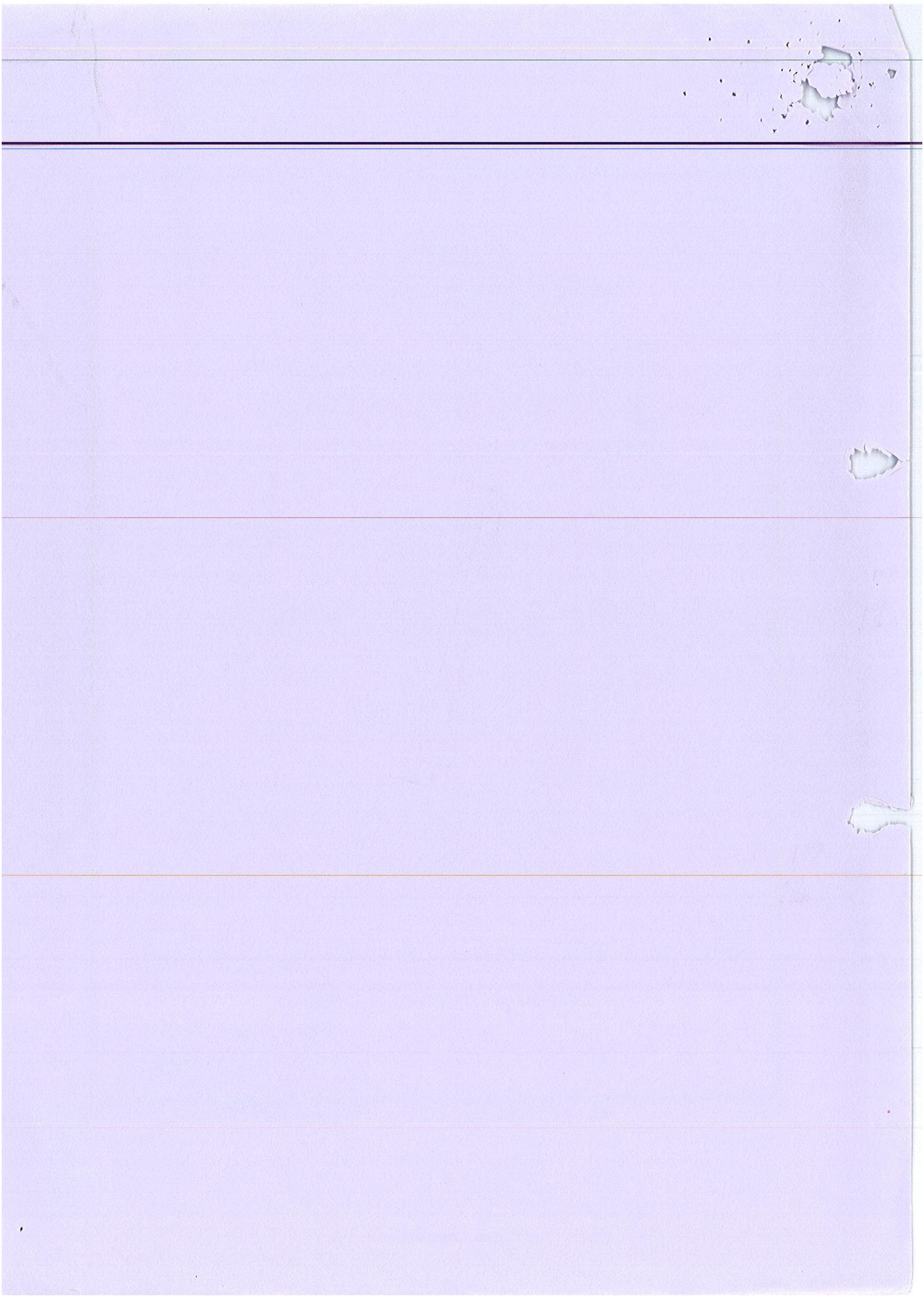
Bahagian A: Esei (6 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI 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 esei. Jawab EMPAT (4) soalan sahaja.

QUESTION 1

SOALAN 1

CLO1
C2

(a) Define the term accounting.

Berikan definisi perakaunan.

[5 marks]
[5 markah]

CLO1
C2

(b) List **TWO (2)** users of accounting information.

Senaraikan DUA (2) pengguna maklumat perakaunan.

[2 marks]
[2 markah]

CLO1
C2

(c) Explain briefly the following concepts:

Terangkan secara ringkas konsep-konsep berikut:

i. Monetary

Wang sebagai ukuran

ii. Matching

Padanan

iii. Conservatism

Konservatif

iv. Separate entity

Entity berasingan

v. Accounting period

Tempoh perakaunan

[10 marks]
[10 markah]

CLO1
C2

(d) Illustrate the accounting cycle.

Lakarkan kitaran perakaunan.

[8 marks]

[8 markah]

QUESTION 2

SOALAN 2

CLO2
C2

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

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

No.	Transactions	Source document
i.	Paid general expenses by cheque <i>Membayar belanja am dengan cek</i>	
ii.	Purchased office equipment on credit from supplier Samad <i>Membeli alatan pejabat secara kredit dari pembekal Samad</i>	
iii.	Withdraw cash from bank for office use. <i>Mengeluarkan tunai dari bank untuk kegunaan pejabat</i>	
iv.	Brought in a private vehicle into the business. <i>Membawa masuk kenderaan persendirian ke dalam perniagaan</i>	
v.	Sold old typewriter by cash <i>Menjual mesin taip lama secara tunai</i>	
vi.	Sold merchandise on credit to Nuraini. <i>Menjual barang niaga kepada Nuraini secara kredit</i>	
vii.	Paid cost of repairing an air conditioner by cheque. <i>Membayar belanja membaiki alat hawa dingin dengan cek</i>	
viii.	Deliver goods to customer <i>Menghantar barang niaga kepada pelanggan</i>	
ix.	Drawing goods for personal use. <i>Mengambil barang niaga untuk kegunaan sendiri</i>	
x.	Return goods to the supplier Samad because of wrong size. <i>Memulangkan barang tersalah saiz kepada pembekal Samad</i>	
xi.	Invest cash into the business as additional capital. <i>Menambah tunai sebagai modal tambahan</i>	
xii.	Customer name Normah's has returned damaged goods. <i>Seorang pelanggan bernama Nor-nah telah memulangkan barang niaga kerana.</i>	
xiii.	Paid employees salary by cash <i>Membayar gaji pekerja dengan tunai.</i>	
xiv.	Halim asked for information about the specification of new car from Proton <i>Halim meminta maklumat mengenai spesifikasi kereta baru dari Proton</i>	
xv.	Made payment by cash but no receipt received. <i>Membuat pembayaran dengan tunai tetapi tiada resit diterima.</i>	

[15 marks]
[15 markah]

(b) Explain briefly the following documents.

- i. Invoice
Invois
- ii. Receipt
Resit
- iii. Delivery note
Nota Penghantaran
- iv. Memo
Memo
- v. Account statement
Penyata akaun

[10 marks]
[10 markah]

QUESTION 3

SOALAN 3

CLO 3
C2(a) State **TWO (2)** types of journal*Nyatakan DUA (2) jenis jurnal*[2 marks]
[2 markah]

(b) The following information was obtained from Bel Ami Restaurant accounting record for the months of December 2013. Prepare an appropriate journal.

Maklumat berikut diperolehi dari rekod perakaunan Restoran Bel Ami bagi bulan Disember 2013. Sediakan jurnal yang bersesuaian.

Dec / Dis	Transactions	RM
1	Cash in hand / <i>Tunai di tangan</i> Cash at bank / <i>Tunai di bank</i> Inventory / <i>Inventori</i> Overdraft / <i>Overdraf</i> Debtors / <i>Penghutang</i> Creditors / <i>Pemiutang</i>	4,500 13,000 2,300 2,500 2,400 3,400
4	Bought furniture from Louise Nest amounted RM 3,000 for office use <i>Membeli perabot daripada Louise Nest berjumlah RM 3,000 untuk kegunaan pejabat</i>	
7	Received invoice amounted RM 3,500 from Lily <i>Menerima invois bernilai RM 3.500 daripada Lily</i>	
11	Sold goods to Redza amounted RM 2151, discount allowed 15% <i>Menjual barangan bernilai RM 2151 kepada Redza, memberikan diskaun 15%</i>	
13	Owner brought her own computer into the office worth RM 3,000 <i>Pemilik membawa masuk komputer bernilai RM 3,000 ke pejabat</i>	
16	Received credit notes from Lily for returning goods worth RM 200 <i>Menerima nota kredit daripada Lily kerana pemulangan barangan bernilai RM200</i>	
18	Issued invoice to Jelita Holding for transaction worth RM 12,000 <i>Mengeluarkan invois kepada Jelita Holding untuk urusniaga bernilai RM12,000</i>	

20	Bought goods on credit from Sara Imran RM 3,000, received 10% discount <i>Membeli barangan secara kredit daripada Sara Imran berjumlah RM3,000, menerima diskaun bernilai 10%</i>
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[23 Marks]

[23 markah]

QUESTION 4

SOALAN 4

CLO3
&
CLO5
C2-C3

Record the following transactions into 3 Columns Cash Book.

Rekodkan urusaniaga yang berikut dalam Buku Tunai 3 Lajur.

May 2013	Transactions
1	Cash in hand balance RM 250 <i>Baki tunai di tangan RM250</i> Cash at bank RM 18 600 <i>Baki tunai di bank RM18 600</i>
2	Issued cheque RM110 for office used <i>Mengeluarkan cek RM110 untuk kegunaan pejabat</i>
3	Purchased stationary RM120 cash for office used <i>Belian alat tulis RM120 dengan tunai untuk kegunaan pejabat</i>
5	Paid cheque RM480 to Nadia and receive cash discount RM20 <i>Membayar cek RM480 kepada Nadia dan menerima diskaun tunai RM20</i>
7	Took cash RM190 for personal use <i>Mengambil tunai RM190 untuk kegunaan sendiri</i>
9	Cash sales RM 880 was banked in <i>Jualan tunai RM880 dibankkan</i>
12	Purchase goods by cheque RM810 <i>Membeli barang RM810 dengan cek</i>
14	Received cheque RM385 from Kedai Wei Joo and give cash discount RM15 <i>Menerima cek RM385 daripada Kedai Wei Joo dan diskaun tunai RM15 diberi</i>
16	Paid RM30 cash for repairing office photostate machine <i>Membayar tunai RM30 sebagai upah membaiki mesin fotostat pejabat</i>
19	Kedai Yen Ee, seorang pelanggan, membayar tunai RM310 dan diskaun tunai RM20 <i>Kedai Yen Ee, seorang pelanggan, membayar tunai RM310 dan diskaun tunai RM20 diberi</i>
22	Paid general expenses RM130 cash <i>Membayar kadar bayaran dengan tunai RM130</i>
23	Issued cheque RM580 to Zhafran Bhd. and receive RM20 cash discount <i>Mengeluarkan cek RM580 kepada Zhafran Bhd. dan menerima diskaun tunai RM20</i>
26	Cash sales RM280 <i>Jualan tunai RM280</i>
31	Paid office rental RM300 cash <i>Membayar sewa kedai RM300 dengan tunai</i>

You are required to balance off the cash book and send the balance to the following month.
Anda dikehendaki mengimbangkan buku tunai berikut dan menghantar bakinya ke bulan berikutnya.

[25 marks]
[25 markah]

QUESTION 5

SOALAN 5

CLO3
C2

- (a) List down **FIVE (5)** types of errors affecting the balancing of a trial balance.
Senaraikan LIMA (5) jenis kesilapan yang menjejaskan keseimbangan Imbangan Duga.

[5 marks]
[5 markah]CLO5
C3

- (b) Record the following transactions into the appropriate accounts.
Rekodkan transaksi-transaksi berikut ke dalam akaun yang bersesuaian.

2008 January	Transaction
1	Started business with RM5,000 cash. <i>Mula perniagaan dengan RM5,000 tunai.</i>
3	Bought goods by cash RM80. <i>Belian barang dengan tunai RM80</i>
7	Bought goods on credit from Bakar RM200. <i>Belian barang secara kredit dari Bakar RM200.</i>
8	Sold goods by cash amount RM300. <i>Jualan barang dengan tunai bernilai RM300.</i>
10	Returned goods to Bakar RM70. <i>Pulangan barang kepada Bakar RM70.</i>
13	Paid insurance by cash RM100. <i>Membayar insurans dengan tunai RM100.</i>
17	Paid Bakar by cash RM100. <i>Membayar bakar dengan tunai RM100.</i>
19	Bought office furniture on credit from Lim Trading RM350. <i>Belian perabot pejabat secara kredit dari Lim Trading RM350.</i>
20	Sold Goods on credit to Azlina RM150. <i>Jualan barang secara kredit kepada Azlina RM150.</i>
25	Paid salary by cash RM250. <i>Membayar gaji dengan tunai RM250.</i>

[20 marks]
[20 markah]

QUESTION 6**SOALAN 6**CLO5
C3

The following Trial Balance was extracted from the books of Bustaman Café as at 31 December 2013.

Imbangan Duga yang berikut diambil daripada buku Bustaman Café pada 31 Disember 2013.

Trial Balance As At 31 December 2013 <i>Imbangan Duga Pada 31 Disember 2013</i>		
	RM	RM
Stock as at 1 January 2013 <i>Stoek pada 1 January 2013</i>	12,500	
Fixtures and fittings <i>Lengkapan danengkapan</i>	2,700	
Kenderaan <i>Vehicles</i>	16,000	
Drawing <i>Ambilan</i>	570	
Debtors and Creditors <i>Penghutang dan Pemiutang</i>	14,500	7,522
Capital <i>Modal</i>		25,000
Bank <i>Bank</i>	4,893	
Import duty <i>Duti import</i>	292	
Return <i>Pulangan</i>	630	
Purchases and Sales <i>Belian dan Jualan</i>	50,570	88,673
Travelling expenses <i>Belanja tambang</i>	5,600	
Wages and salaries <i>Upah dan gaji</i>	6,400	

Maintanance expenses <i>Belanja membaiki</i>	1,500	
Stationery <i>Alatulis</i>	439	
Freight in <i>Angkutan masuk</i>	150	
Insurance <i>Insurans</i>	651	
Utilities <i>Kadarbayaran</i>	540	
Rental expenses <i>Belanja sewa</i>	3,260	
	121,195	121,195

Additional information:

Maklumat tambahan:

- i. Stock as at 31 December 2013 is RM10,930 (cost) and RM11,250 (market value).
Stok pada 31 December 2013 sebanyak RM10,930 (kos) dan RM11,250 (harga pasaran)
- ii. Prepaid utilities is RM135.
Kadarbayaran terdahulu adalah sebanyak RM135.
- iii. Accrued rental expenses of RM724 is for the month of December 2013.
Belanja Sewa terakru sebanyak RM724 adalah untuk bulan Disember 2013.
- iv. The depreciation on vehicles is 10% per year using Straight Line Method.
Susutnilai Kenderaan adalah sebanyak 10% setahun menggunakan kaedah garis lurus.
- v. The drawing of goods of RM320 for personal use was not recorded.
Ambilan barangniaga sebanyak RM320 untuk kegunaan sendiri tidak direkod.

① purchase - harga tunai 320 = ?
② 320 - jumlah drawing = 6-12-13

You are required to prepare:
Anda dikehendaki menyediakan:

- (a) Trading Account and Profit and Loss Account for the year ended 31 December 2013.
Akaun Perdagangan dan Akauan Untung Rugi bagi tahun berakhir pada 31 Disember 2013.

[15 marks]
[15 markah]

- (b) Balance Sheet as at 31 December 2013.
Kunci Kira-Kira pada 31 Disember 2013.

[10 marks]
[10 markah]

SOALAN TAMAT