

SULIT



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

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI JUN 2014

HT516: PRINCIPLES OF TOURISM MANAGEMENT

TARIKH : 20 OKTOBER 2014

TEMPOH : 2 JAM (8.30 AM - 10.30 AM)

Kertas ini mengandungi **ENAM BELAS (16)** halaman bercetak.

Bahagian A: Objektif (20 soalan)

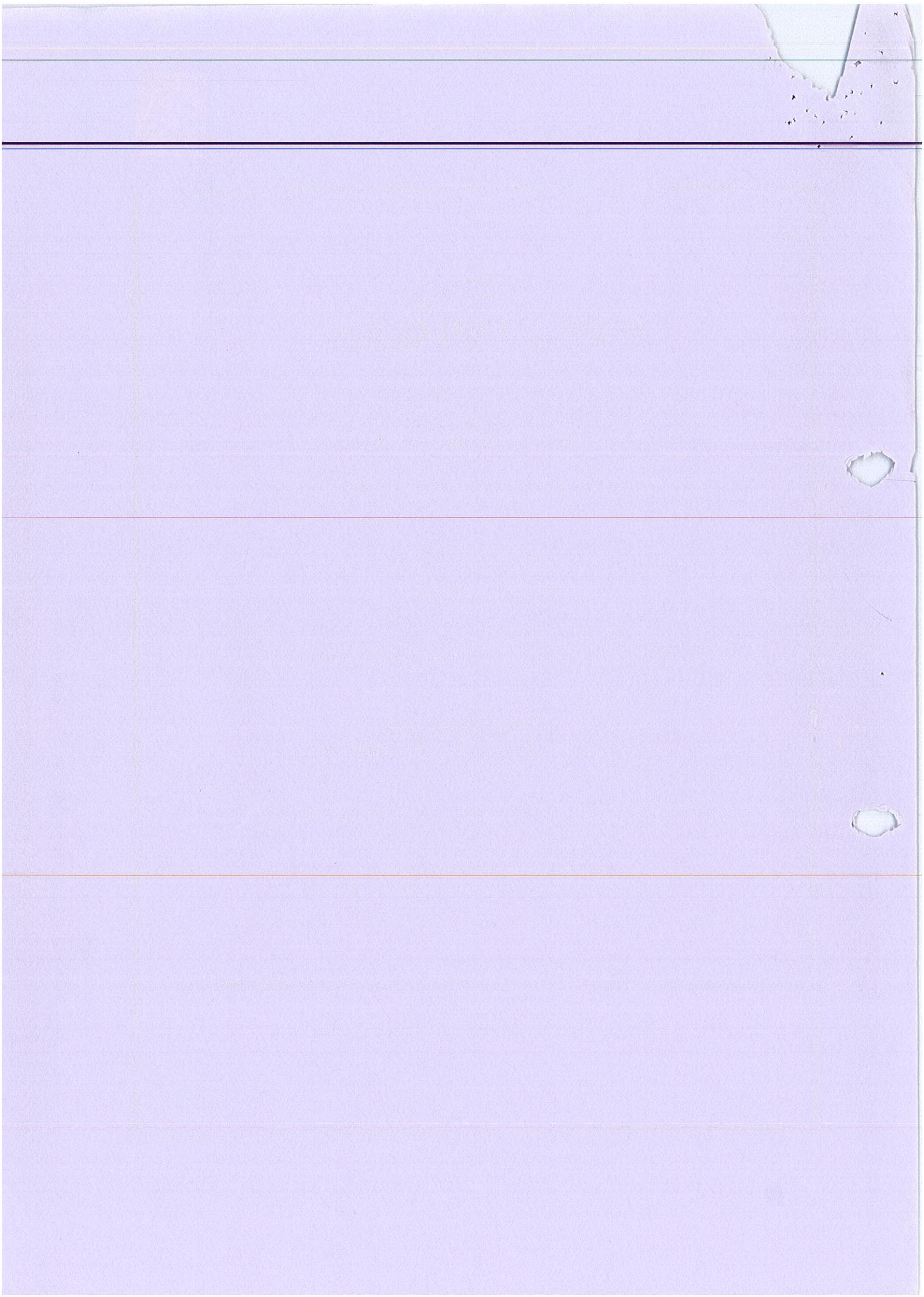
Bahagian B: Esei (6 soalan)

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
C1

(a) Define the term of bookkeeping.

Takrifkan terma simpan kira-kira.

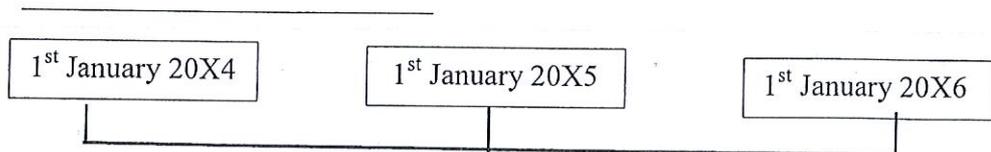
[3 marks]
[3 markah]

CLO1
C1

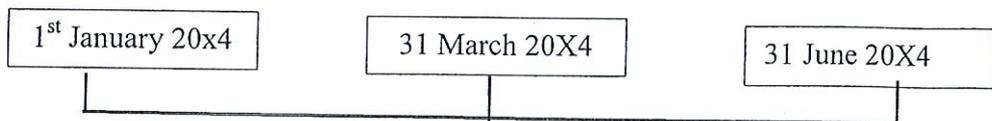
(b) Based on the picture below, identify the accounting period:

Berdasarkan gambarajah di bawah, kenalpasti tempoh perakaunan:

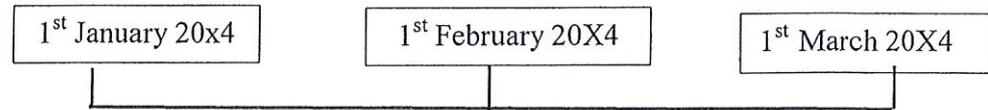
i.



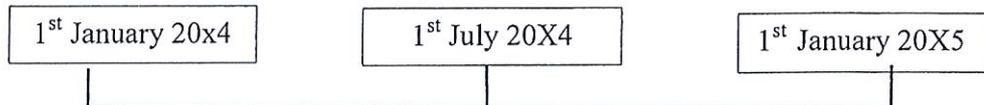
ii.



iii.



iv.



[4 marks]
[4 markah]

CLO1
C2

(c) Briefly explain the accounting principles and concept below:

Jelaskan secara ringkas prinsip dan konsep perakaunan di bawah:

- i. Full disclosure / *Pendedahan penuh*
- ii. Historical cost / *Kos sejarah*
- iii. Accounting period / *Tempoh perakaunan*
- iv. Monetary unit / *Unit kewangan*
- v. Going concern / *Usaha berterusan*

[10 marks]
[10 markah]

CLO1
C1

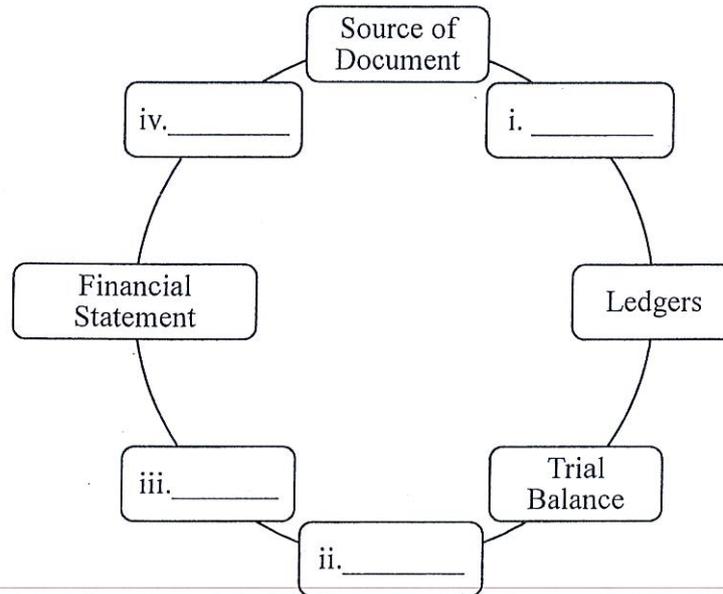
(d) Provide **TWO (2)** examples of each internal user and external user of accounting information.

Berikan DUA (2) contoh bagi setiap pengguna dalaman dan pengguna luaran yang menggunakan maklumat perakaunan sesebuah syarikat.

[4 marks]
[4 markah]

CLO1
C1

(e) Complete the accounting cycle below:

Lengkapkan kitaran perakaunan di bawah:[4 marks]
[4 markah]**QUESTION 2****SOALAN 2**CLO2
C1

(a) Define source document.

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

CLO2
C1

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

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

No.	Transactions / <i>Transaksi</i>	Source Document / <i>Dokumen Sumber</i>
i.	Purchased goods on credit from Musa Enterprise. <i>Beli barangan secara kredit daripada Musa Enterprise.</i>	
ii.	Sold goods on credit to Mimi Trading. <i>Jual barangan secara kredit kepada Mimi Trading.</i>	
iii.	Returned goods worth RM500 to Musa Enterprise because their goods are defective. <i>Pulangkan barangan bernilai RM500 kepada Musa Enterprise disebabkan oleh barangan rosak.</i>	
iv.	Mimi returned damaged goods worth RM450. <i>Mimi pulangkan barangan yang rosak bernilai RM450.</i>	
v.	Paid employees salary by cheque. <i>Bayar gaji pekerja dengan cek.</i>	
vi.	Withdrew cash for paying personal insurance. <i>Ambilan tunai untuk membayar insuran peribadi.</i>	
vii.	Deliver goods to Maya. <i>Hantar barangan kepada Maya.</i>	
viii.	Purchased furniture for office use and paid by cash. <i>Beli perabot untuk kegunaan pejabat dan bayar dengan tunai.</i>	
ix.	Asked for quotation from new supplier of goods, Zara. <i>Minta sebutharga daripada pembekal baru barangan, Zara.</i>	
x.	Issued purchase order to Zara. <i>Keluarkan pesanan pembelian kepada Zara.</i>	

xi.	Received payments from Mimi Trading. <i>Terima bayaran daripada Mimi Trading.</i>	
xii.	Sold goods on credit to Syarikat Maria with Reference No. 2115. <i>Jual barangan secara kredit kepada Syarikat Maria dengan nombor rujukan 2115.</i>	
xiii.	Sales price undercharged on document No. 2115 to Syarikat Maria. <i>Harga jualan terkurang caj pada pada nombor 2115 kepada Syarikat Maria.</i>	
xiv.	Issued document to Mimi Trading to summarize all transactions for the year of 2014. <i>Keluarkan dokumen kepada Mimi Trading untuk merumuskan kesemua transaksi bagi tahun 2014.</i>	
xv.	Brought in private vehicle into the business. <i>Bawa masuk kenderaan persendirian ke dalam perniagaan.</i>	

[15 marks]
[15 markah]

CLO2
C2

(c) Briefly explain any **FOUR (4)** types of documents used **after** business activity.

Terangkan dengan ringkas mana-mana EMPAT (4) jenis dokumen yang digunakan selepas menjalankan aktiviti perniagaan.

[8 marks]
[8 markah]

QUESTION 3

SOALAN 3

CLO5
C3

Complete the table below:

Lengkapkan jadual di bawah:

Bil. <i>Bil.</i>	Transaction <i>Urusniaga</i>	Account to be Debited <i>Akaun Didebitkan</i>	Account to be Credited <i>Akaun Dikreditkan</i>
1	Cash sales. <i>Jualan tunai.</i>		
2	Sold goods to Nora. <i>Jual barang kepada Nora.</i>		
3	Credit sales to Zulaika. <i>Jualan kredit kepada Zulaika.</i>		
4	Cash purchase. <i>Belian tunai.</i>		
5	Received cheque from Zainal to pay off his account. <i>Terima cek daripada Zainal untuk selesaikan akaunnya.</i>		
6	Purchase a fax machine for office use by cheque. <i>Membeli mesin faks untuk kegunaan pejabat dengan cek.</i>		
7	Withdrawal of cash from bank for paying his son school fee. <i>Ambilan tunai dari bank untuk membayar yuran sekolah anaknya.</i>		
8	Cash in the office was banked in. <i>Tunai di pejabat telah dimasukkan ke dalam bank.</i>		
9	Paid off the amount owed to Sanjay by cheque.		

	<i>Bayar jumlah yang dihutang kepada Sanjay dengan cek.</i>		
10	Received commision by cash. <i>Terima komisen dengan tunai.</i>		
11	Start a business with cash and premises. <i>Memulakan perniagaan dengan tunai dan premis.</i>		
12	Azlan sold their office furniture by cash. <i>Azlan menjual perabot pejabat dengan tunai.</i>		
13	Credit sales. <i>Jualan kredit.</i>		
14	The owner took cash at bank for personal use. <i>Pemilik mengambil tunai daripada bank untuk kegunaan sendiri.</i>		
15	The owner deposit cash into CIMB bank. <i>Pemilik memasukkan tunai ke dalam bank CIMB.</i>		

[25 marks]
[25 markah]

QUESTION 4

SOALAN 4

CLO3
C2

Record the following transactions in a Cash Book.

Rekodkan transaksi berikut ke dalam Buku Tunai.

2014 March		RM
1	Cash in hand / <i>Tunai di tangan</i> Cash at bank / <i>Tunai di bank</i>	2,900 5,000
3	Paid salary by cheque. <i>Bayar gaji dengan cek.</i>	750
4	Credit sales to Hanif. <i>Jualan secara kredit kepada Hanif.</i>	1,000
6	Purchase furniture by cheque. <i>Beli perabot dengan cek.</i>	750
7	Purchase goods by cash. <i>Beli barang niaga dengan tunai.</i>	500
8	Sale of goods by cheque. <i>Jual barang niaga dengan cek.</i>	2,000
15	Withdraws a computer for personal use. <i>Ambilan komputer untuk kegunaan peribadi.</i>	1,200
22	Paid electricity bill by cash. <i>Bayar bil elektrik secara tunai.</i>	120
28	Paid office rental by cash. <i>Bayar sewa pejabat secara tunai.</i>	300
29	Cash purchase. <i>Belian tunai.</i>	850

[25 marks]
[25 markah]

QUESTION 5

SOALAN 5

The following balances are taken from the accounting book of Ukhwah Trading on 31 November 2014.

Baki-baki berikut diambil daripada buku perakaunan Ukhwah Trading pada 31 November 2014.

	RM
Motor vehicles / <i>Kenderaan bermotor</i>	40,000
Furniture / <i>Perabot</i>	30,000
Cash / <i>Tunai</i>	5,000
Bank / <i>Bank</i>	15,000
Accounts receivable / <i>Akaun penghutang</i>	7,000
Accounts payable / <i>Akaun pemiutang</i>	4,500

The following are transactions that occurred in December 2014.

Berikut adalah transaksi-transaksi yang berlaku pada bulan Disember 2014.

Date	Particulars
2014 Dec, 2	The business owner brought in a vehicle valued at RM20,000. <i>Pemilik perniagaan membawa masuk kenderaan bernilai RM20,000.</i>
3	Credit purchase of RM3,000. <i>Belian secara kredit RM3,000.</i>
7	Cash sales of RM2,000. <i>Jualan tunai RM2,000.</i>
8	Paid supplier RM1,500 by cheque. <i>Bayar pembekal RM1,500 dengan cek.</i>
11	Returned goods worth RM500 to supplier. <i>Pulangkan barangan bernilai RM500 kepada pembekal.</i>

12	Sold goods worth RM 4,000 on credit. <i>Jual barangan bernilai RM4,000 secara kredit.</i>
15	Withdrew RM1,000 cash from bank for own use. <i>Ambilan RM1,000 tunai daripada bank untuk kegunaan sendiri.</i>
18	Sold used furniture for RM3,000 cash. <i>Jual perabot terpakai bernilai RM3,000 tunai.</i>
22	Customer returned goods worth RM700. <i>Pelanggan memulangkan barangan bernilai RM700.</i>
25	Paid employees' salaries of RM2,000 by cheque. <i>Bayar gaji pekerja sebanyak RM2,000 dengan cek.</i>
27	Paid office rental RM1,500, electric and water bill RM300 and telephone bill RM500 in cash. <i>Bayar sewa pejabat sebanyak RM1,500, bil elektrik dan air RM300 dan bil telefon RM500 secara tunai.</i>
29	Customer paid debt of RM7,000 by cheque. <i>Pelanggan membayar hutang sebanyak RM7,000 dengan cek.</i>

You are required to:

Anda dikehendaki untuk:

CLO3
C3

(a) Record the above transactions in the ledger.

Rekodkan transaksi-transaksi di atas ke dalam lejar.

[15 marks]
[15 markah]

CLO5
C3

(b) Prepare a trial balance.

Sediakan Imbangan Duga.

[10 marks]
[10 markah]

QUESTION 6

SOALAN 6

Trial Balance from the books of Maswan Enterprise is shown below.

Imbangan Duga bagi Maswan Enterprise ditunjukkan di bawah.

Trial Balance as at 31 March 2014

Imbangan Duga pada 31 Mac 2014

Account / Akaun	Debit (RM)	Credit (RM)
Purchase and sales <i>Belian dan jualan</i>	23,730	38,540
Return <i>Pulangan</i>	600	530
Cash in hand <i>Tunai di tangan</i>	3,350	
Capital <i>Modal</i>		33,450
Commission received <i>Komisen diterima</i>		3,640
Discount <i>Diskaun</i>	1,050	310
Opening stock <i>Stok permulaan</i>	2,700	
Utility bills <i>Bil utiliti</i>	3,720	
General expenses <i>Belanja am</i>	210	
Stationery <i>Alat tulis</i>	400	
Salary <i>Gaji</i>	3,680	
Overdraft bank <i>Bank overdraf</i>		1,500
Debtors and Creditors <i>Penghutang dan Pemiutang</i>	4,300	4,080
Interest received <i>Faedah diterima</i>		270
Bad debt <i>Hutang lapuk</i>	1,120	
Machinery <i>Mesin</i>	13,500	
Motor vehicles <i>Kenderaan</i>	35,000	
Import duties <i>Duti import</i>	1,230	

Freight outward <i>Angkutan keluar</i>	1,230	
Provision for depreciation motor vehicles <i>Peruntukan susut nilai - kenderaan</i>		9,500
Provision for depreciation - machineries <i>Peruntukan susut nilai - mesin</i>		4,000
	95,820	95,820

Additional information:

Maklumat tambahan:

- i. Closing stock at cost price RM4,630 and at the market price RM5,750.
Stok akhir pada harga kos ialah RM4,630 dan pada harga pasaran ialah RM5,750.
- ii. Depreciation for Machineries and Motor vehicles are 10% per year using straight line method.
Susut nilai untuk mesin dan kenderaan adalah sebanyak 10% setahun dengan kaedah garis lurus.
- iii. Discount received RM150 has not been recorded.
Diskaun diterima RM150 belum direkodkan.

You are required to prepare:

Anda dikehendaki untuk menyediakan:

CLO4
C3

- (a) Income Statement for the year ended 31 March 2014.
Penyata Pendapatan bagi tahun berakhir 31 Mac 2014.

[13 marks]
[13 markah]

CLO5
C3

- (b) Balance Sheet as at 31 March 2014.
Kunci Kira-Kira pada 31 Mac 2014.

[12 marks]
[12 markah]

SOALAN TAMAT