

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI JUN 2016

**DTM5013: PRINCIPLES OF ACCOUNTING FOR TOURISM &  
HOSPITALITY**

**TARIKH : 22 OKTOBER 2016  
MASA : 2.30 PM - 4.30 PM (2 JAM)**

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Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.

Esei (6 soalan)

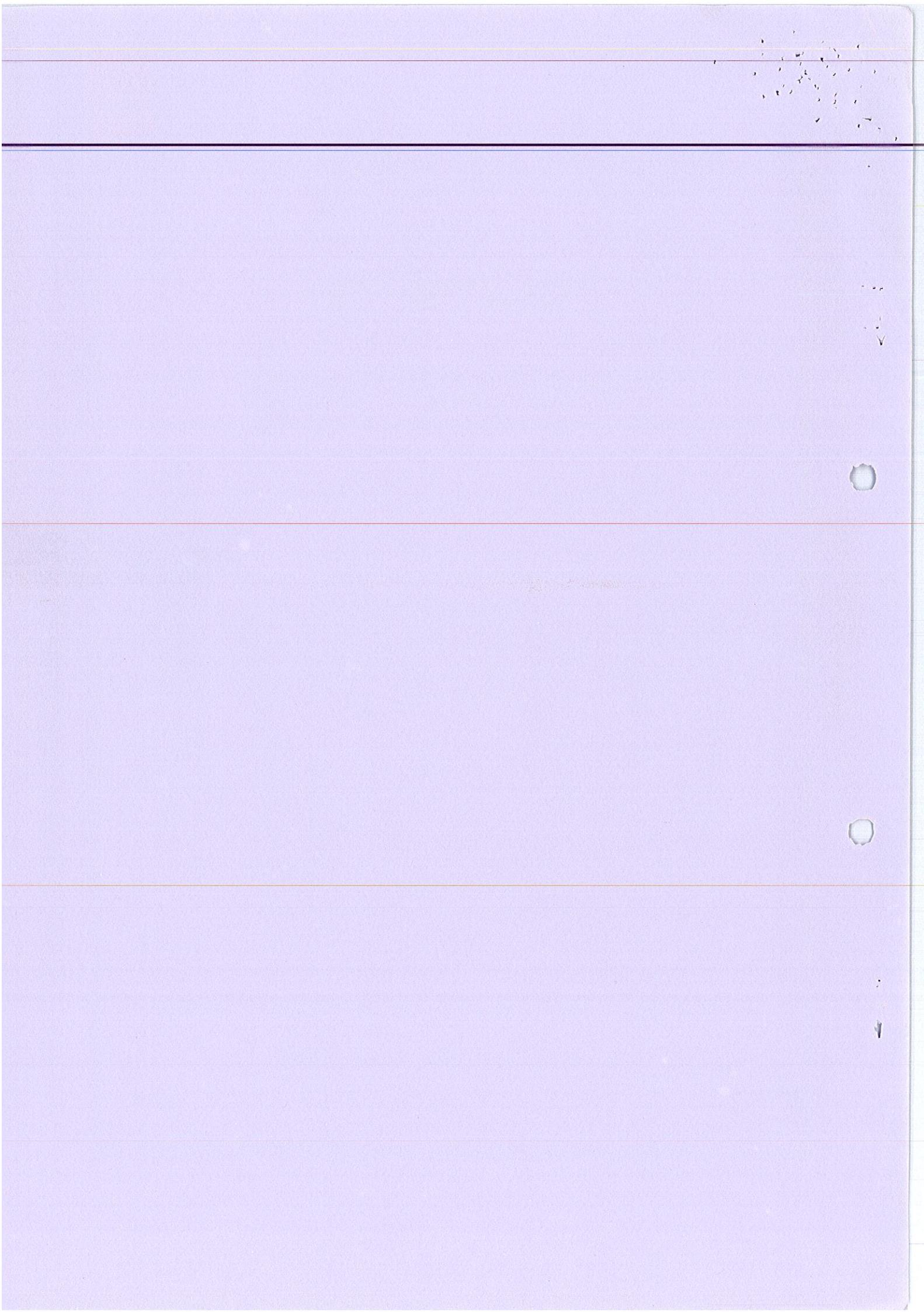
Dokumen sokongan yang disertakan : Tiada

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**JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

SULIT



**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**

- CLO1      (a) Define the term of bookkeeping and accounting.  
C1                  *Takrijkan terma simpan kira-kira dan perakaunan.*

[6 marks]

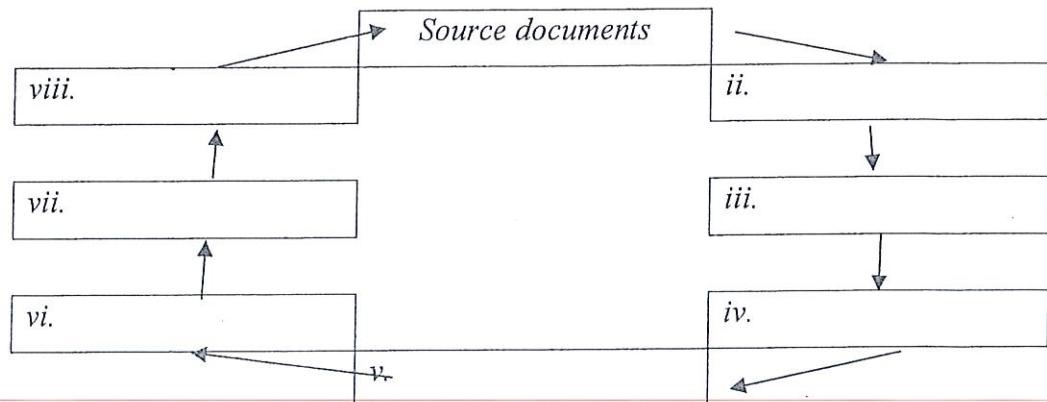
[6 markah]

- CLO1      (b) Briefly explain the accounting principles and concepts below:  
C2                  *Jelaskan secara ringkas prinsip dan konsep perakaunan di bawah:*  
i.       Double entry / *Catatan bergu*  
ii.      Full disclosure / *Pendedahan penuh*  
iii.     Conservatism / *Konservativisme*  
iv.      Objectivity / *Objektiviti*  
v.       Historical cost / *Kos sejarah*  
vi.      Separate entity / *Entiti berasingan*

[12 marks]

[12 markah]

- CLO1 C1 (c) Complete the boxes which indicate the steps in the accounting cycle.  
*Lengkapkan ruang kosong bagi menunjukkan langkah-langkah dalam kitaran perakaunan.*



[7 marks]

[7markah]

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

- CLO2 C1 (a) Identify the suitable source document to be used in the following transactions.  
*Kenalpasti dokumen sumber yang sesuai untuk digunakan di dalam transaksi yang berikut :*

	<b>Transaction / Transaksi</b>	<b>Source Document / Dokumen sumber</b>
	<b>Credit purchased</b> <i>Belian secara kredit</i>	<b>Invoice received</b> <i>Invois diterima</i>
i.	Cash purchases <i>Belian secara tunai</i>	
ii.	Cash sales <i>Jualan tunai</i>	

iii.	Credit sales <i>Jualan secara kredit</i>	
iv.	Returns Inwards <i>Pulangan masuk</i>	
	<b>Transaction / Transaksi</b>	<b>Source Document / Dokumen sumber</b>
v.	Returns Outwards <i>Pulangan keluar</i>	
vi.	Drawings by cheque <i>Ambilan menggunakan cek</i>	
vii.	Drawing of assets <i>Ambilan aset</i>	
viii.	Customers paid their debts <i>Pelanggan membayar hutang</i>	
ix.	Additional capital <i>Tambahan modal</i>	
x.	Requesting a detail of goods from supplier <i>Meminta butir-butir barang daripada pembekal</i>	

[10 marks]

[10 markah]

CLO2  
C2

- (b) The trader needs to be familiar and understand the source documents necessary in their business activities, namely the documents used before, during, and after business activities.

*Dalam sesbuah perniagaan, peniaga perlu mengetahui dan memahami dokumen-dokumen sumber yang perlu ada dalam menjalankan aktiviti perniagaan iaitu dokumen yang digunakan sebelum, semasa, dan selepas menjalankan aktiviti perniagaan.*

Explain briefly the following documents:

Huraikan dengan ringkas dokumen-dokumen berikut;

- i. Enquiry Letter / Surat Pertanyaan
- ii. Response Letter / Surat Maklum Balas
- iii. Delivery Note / Nota Penghantaran
- iv. Invoice / Invois
- v. Cheque / Cek

[15 marks]

[15 markah]

### QUESTION 3

#### SOALAN 3

CLO2  
C2

Identify and record the following transactions in the book of first entry.

*Kenalpasti dan rekodkan transaksi-transaksi berikut didalam buku catatan pertama.*

Mini Market Fresh started its business on 1 January 2015. Belows are the transactions in January 2015.

*Pasaraya Fresh memulakan perniagaannya pada 1 Januari 2015. Berikut merupakan transaksi yang berlaku dalam Januari 2015.*

Date / Tarikh	Transactions / Transaksi
Jan 1	Akbar, the owner of Mini Market Fresh contributed cash in hand RM30,000 as a capital <i>Akbar, pemilik pasaraya Fresh menyumbangkan tunai di tangan RM30,000 sebagai modal perniagaan</i>
2	Purchased goods on credit worth RM2,200 from Setiawan Sdn.Bhd. <i>Membeli barang niaga secara kredit bernilai RM2,200 daripada Setiawan Sdn.Bhd.</i>

3	Paid carriage in RM150 for goods bought from Setiawan Sdn Bhd by cash. <i>Membayar angkutan masuk RM150 untuk pembelian barangniaga daripada Setiawan Sdn Bhd secara tunai.</i>
4	Sold goods on credit to Kejora Cooperative RM2,200 and Julia RM300 <i>Menjual barangniaga secara kredit kepada Koperasi Kejora RM2,200 dan Julia RM300</i>
	<b>Date / Tarikh</b>
6	Issued credit note in RM220 amount to Kejora Cooperative for the return of incorrect item <i>Menngeluarkan nota kredit berjumlah RM220 kepada Koperasi Kejora untuk pemulangan barang kerana tersilap.</i>
8	Received full payment from Julia in cash <i>Menerima bayaran penuh daripada Julia secara tunai</i>
15	Akbar withdrew cash RM200 for his personal use <i>Akbar mengeluarkan tunai RM200 untuk kegunaan peribadi</i>
25	Paid wages to the shop assisstant RM500 by cash. <i>Membayar upah pembantu kedai berjumlah RM500 dengan tunai.</i>

[25 marks]

[25 markah]

**QUESTION 4****SOALAN 4**CLO2  
C2

Hazel Coffee Trading hired you as petty cashier and asked you to enter following transactions into a petty cash book.

*Perdagangan Kopi Hazel telah mengupah anda sebagai juruwang kecil dan meminta anda untuk mengemaskini urus niaga berikut ke dalam buku tunai runcit .*

Date / Tarikh	Transactions / Transaksi
June 2013	
Jun 2013 1	Received cash float of RM150 <i>Menerima apungan wang tunai sebanyak RM150</i>
3	Paid RM4 for taxi fare <i>RM4 untuk membayar tambang teksi</i>
4	Paid sundry expenses amounting to RM5 <i>Membayar perbelanjaan runcit berjumlah RM5</i>
Date / Tarikh	Transactions / Transaksi
6	Paid RM9 for envelopes. <i>RM9 untuk membayar sampul surat.</i>
7	Paid petrol for office van RM25. <i>Membayar petrol untuk kegunaan van pejabat berjumlah RM25.</i>
9	Paid RM6 for writing pads for the office. <i>RM6 untuk membayar pad penulis bagi kegunaan pejabat.</i>
12	Paid RM3 for paper clips and staples. <i>RM3 untuk membayar klip kertas dan dawai kokot.</i>
13	Paid RM6 for taxi fare for staff. <i>RM6 untuk membayar tambang teksi pekerja.</i>
15	Paid sundry expenses amounting to RM8. <i>Membayar perbelanjaan runcit berjumlah RM8.</i>
22	Paid petrol for office van RM25. <i>Membayar petrol untuk kegunaan van pejabat berjumlah RM25.</i>
23	Paid RM4 to send registered mail. <i>Membayar caj penghantaran surat berdaftar berjumlah RM4.</i>

24	Paid RM5 for coffee and RM2 for newspaper.  <i>RM5 untuk membayar kopi dan RM2 untuk membayar surat khabar.</i>
28	Received amount from chief cashier to bring petty cash balance up to the original amount.  <i>Menerima amaun daripada ketua juruwang untuk membawa baki tunai kecil kepada jumlah asal.</i>

You are required to record the above transactions into a petty cash book. The analysis columns suggested to you were for traveling, postage, stationery and sundry expenses.  
*Anda dikehendaki untuk merekod transaksi-transaksi di atas ke dalam buku tunai runcit. Ruangan analisis yang dicadangkan untuk anda adalah perjalanan, bayaran pos, alat tulis dan perbelanjaan runcit.*

[25 marks]

[25 markah]

**QUESTION 5****SOALAN 5**CLO2  
C3

Below are transactions for the month of January 2014 for Cabin Restaurant.

*Di bawah adalah transaksi Restoran Kabin bagi bulan Januari 2014.*

<b>Date / Tarikh</b>	<b>Transactions/ Transaksi</b>
January 1	Started business with RM5000 cash.  <i>Mula perniagaan dengan RM5000 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>

You are required to:

*Anda dikehendaki untuk:*

CLO2  
C3

- (a) Record the above transaction in the relevant account and balance off the account.

*Rekodkan transaksi di atas ke dalam akaun yang sesuai dan imbangkan akaun tersebut.*

[15 marks]

[15 markah]

CLO2  
C3

- (b) Prepare a trial balance as at 31 January 2014 for Cabin Restaurant.

*Sediakan Imbangan duga pada 31 Januari 2014 bagi Restoran Kabin.*

[10 marks]

[10 markah]

**QUESTION 6****SOALAN 6**CLO2  
C4

The following trial balance was extracted from the books of Special Soup Kitchen.

*Imbangan Duga di bawah dipetik daripada buku Special Soup Kitchen.*

**Trial Balance as at 31 December 2014**

*Imbangan Duga pada 31 Disember 2014*

	<b>Debit</b> <b>(RM)</b>	<b>Credit</b> <b>(RM)</b>
Purchases and Sales <i>Belian dan Jualan</i>	40,000	65,400
Inventory as at 1 January, 2014 <i>Inventory pada 1 Januari 2014</i>	13,040	
Drawings <i>Ambilan</i>	600	
Capital <i>Modal</i>		41,720
Water and Electricity <i>Air dan Elektrik</i>	3,400	
Rent <i>Sewa</i>	1,560	
	<b>Debit</b> <b>(RM)</b>	<b>Credit</b> <b>(RM)</b>
Salaries <i>Gaji</i>	9,640	
Discounts <i>Diskaun-diskaun</i>	240	300
Receivable and Payable Account <i>Akaun Belum Terima dan Belum Bayar</i>	6,600	5,720

Provisions for doubtful debts		350
Peruntukan Hutang Ragu		
Returns	420	360
Pulangan-pulangan		
Carriage inwards	300	
Angkutan Masuk		
Carriage outwards	380	
Angkutan Keluar		
Commissions		350
Komisen		
Duties on purchases	220	
Cukai atas Belian		
Bank	8,200	
Bank		
Cash	450	
Tunai		
Machinery at cost	30,000	
Mesin pada kos		
Provision for Depreciation of Machinery		3,000
Peruntukan Susut Nilai Mesin		
General expenses	1,300	
Belanja Am		
Advertising and promotions	850	
Pengiklanan dan promosi		
	117,200	117,200

Additional information:

Maklumat tambahan:

- Inventory on 31 December 2014 was valued at the market price of RM9,400 and RM12,000 at the cost price.

Inventori pada 31 Disember 2014 dinilai pada harga pasaran sebanyak RM9,400 dan RM12,000 pada harga kos.

- ii. One of debtors is unable to pay RM200.

*Satu penghutang tidak mampu membayar RM200*

- iii. Machinery is to be depreciated at 10% per annum using the straight-line methods.

*Mesin disusutnilai pada kadar 10% setahun menggunakan kaedah garis lurus.*

You are required to:

*Anda dikehendaki:*

CLO2  
C4

- (a) Prepare an income statement for the year ended 31 December 2014.

*Sediakan penyata pendapatan bagi tahun berakhir 31 Disember 2014.*

[15 marks]

[15 markah]

CLO2  
C4

- (b) Prepare the balance sheet as at 31 December 2014.

*Sediakan Kunci Kira-kira pada 31 Disember 2014.*

[10 marks]

[10 markah]

SOALAN TAMAT

