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POLITEKNIK MALAYSIA

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI JUN 2017

DTM5013 : PRINCIPLES OF ACCOUNTING FOR TOURISM & HOSPITALITY

TARIKH : 03 NOVEMBER 2017
MASA : 3.00 PETANG - 5.00 PETANG (2 JAM)

Kertas ini mengandungi **SEBELAS (11)** halaman bercetak.
Bahagian A: Struktur (3 soalan)
Bahagian B: Struktur (2 soalan)
Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

17

SECTION A: 75 MARKS
BAHAGIAN A: 75 MARKAH

INSTRUCTION:
This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

ARAHAN:
*Bahagian ini mengandungi **TIGA (3)** soalan berstruktur. Jawab semua soalan.*

QUESTION 1
SOALAN 1

2016 April	1	Rayyan started his business with RM20,000 cash in hand, RM30,000 cash in bank and RM13,000 motor vehicle. *Rayyan memulakan perniagaan dengan wang tunai RM20,000, tunai di bank RM30,000 dan RM13,000 kenderaan bermotor.*
	2	Purchased goods on credit RM10,500 from Rayqarl Enterprise. *Membeli barangan secara kredit RM10,500 daripada Rayqarl Enterprise.*
	5	Sold goods for cash RM7,600. *Jualan barangan secara tunai RM7,600.*
	7	Credit sales to Zaryn RM9,000. *Jualan kredit kepada Zaryn RM9,000.*
	9	Zaryn returned goods due to low quality RM300. *Zaryn memulangkan barangan bernilai RM300 kerana berkualiti rendah.*
	10	Paid electricity bill RM800 by cash. *Bil elektrik RM800 dibayar secara tunai.*
	15	Rayyan took goods worth RM250 for personal use. *Rayyan mengambil barangan bernilai RM250 untuk kegunaan peribadi.*
		Return goods to Rayqarl Enterprise RM500. *Memulangkan barangan kepada Rayqarl Enterprise RM500.*
	18	Withdrawal RM2,000 from bank for office use. *Pengeluaran RM2,000 dari bank untuk kegunaan pejabat.*
	21	Paid Rayqarl Enterprise by cheque for settlement after receiving 2% discount. *Bayar cek kepada Rayqarl Enterprise untuk penyelesaian selepas menerima diskaun 2%.*
	27	Zaryn paid the amount she owed by cheque. Discount 4%. *Zaryn membayar hutang dengan cek. Diskaun 4%.*

	30	Salary for worker amounting to RM2,000 paid by cash. *Gaji pekerja berjumlah RM2,000 dibayar secara tunai.*

CLO2
C4

You are required to prepare three-column cash book to record the above transactions.

Anda dikehendaki untuk buku tunai tiga-kolum untuk merekod transaksi di atas.

[25 marks]
[25 *markah*]

QUESTION 2
SOALAN 2

Transactions that occurred during September 2016 for HCSP Bakery are as follow:
Urus niaga yang berlaku sepanjang September 2016 bagi HCSP Bakery adalah seperti beikut:

2016 Sept	2	Bought trade goods RM200 by credit from Fatihah Wholesaler. *Membeli barang niaga RM200 secara kredit daripada Fatihah Wholesaler.*
	4	Cash sales of RM345. *Jualan tunai RM345.*
	6	Bought trade goods from Kedai Seng Lee RM360 by credit. *Membeli barang niaga daripada Kedai Seng Lee RM360 secara kredit.*
	10	Cash sales RM725. *Jualan tunai RM725.*
	14	Sold trade goods by credit RM560 to Airil Enterprise. *Jualan barang niaga secara kredit RM560 kepada Airil Enterprise.*
	15	Buy office stationery RM120 by cash. *Membeli alat tulis pejabat RM120 secara tunai.*
	16	Sold trade goods by credit worth RM275 to Aleya Cookies. *Jualan barang niaga secara kredit bernilai RM275 kepada Aleya Cookies.*
	19	Aleya Cookies return damage item worth RM80. *Aleya Cookies memulangkan barang rosak bernilai RM80.*
	22	Paid insurance premium of RM480 by cash. *Membayar premium insurans RM480 secara tunai.*

CLO2
C4

(a) Record the above transactions into the respective accounts.
Rekodkan urus niaga di atas ke dalam akaun-akaun yang berkaitan.

[15 marks]
[15 *markah*]

CLO2
C4

(b) Prepare trial balance as at 30th September 2016.
Sediakan imbangan duga pada 30hb September 2016.

[10 marks]
[10 *markah*]

QUESTION 3
SOALAN 3

The following Trial Balance has been provided by Ms Karina, an account clerk, MD Travel & Tours on 31st December 2016.
Imbangan Duga di bawah ini telah disediakan oleh Cik Karina, seorang kerani akaun, MD Travel & Tours pada 31hb Disember 2016.

Trial Balance as at 31st December 2016
Imbangan Duga pada 31hb Disember 2016

	Debit / *Debit* (RM)	Credit / *Kredit* (RM)
Drawings *Ambilan*	420	
Purchase return *Pulangan belian*		325
Commission received *Komisen diterima*		650
Hutang lapuk *Bad debt*	310	
Promotion *Promosi*	700	
General expenses *Belanja am*	115	
Capital as at 1st January 2016 *Modal pada 1hb Januari 2016*		37,308
Cash *Tunai*	340	
Salary *Gaji*	5,040	
Sales and Purchases *Jualan dan Belian*	56,730	76,140
Discount *Diskaun*	110	
Rent *Sewa*	5,000	

Freight in *Angkutan masuk*	160	
Freight out *Angkutan keluar*	560	
Debtor and Creditors *Penghutang dan Pemiutang*	12,800	4,625
Stock as at 1st January 2016 *Stok pada 1hb Januari 2016*	11,228	
Vehicle at cost *Kenderaan (kos)*	18,000	
Bank *Bank*	2,585	
Payment rate *Kadar bayaran*	1,892	
Provision for doubtful debt *Anggaran hutang ragu*		480
Office equipment at cost *Alatan pejabat (kos)*	2,578	
Insurance *Insurans*	960	
	119,528	119,528

Additional information:

Maklumat tambahan:

i. Stock as at 31st December 2016 amounted RM12,320.
Stok pada 31hb Disember 2016 bernilai RM12,320.

ii. Monthly rent is RM500.
Sewa bulanan ialah RM500.

iii. Purchases return amounted RM240 is not recorded in the book.
Pulangan belian RM240 tidak direkod dalam buku.

iv. Depreciation for vehicle is 10% on cost.
Susut nilai kenderaan adalah 10% setahun atas kos.

v. Allowance for doubtful debt is adjusted to 2% on debtors.
Peruntukan hutang ragu diselaraskan 2% atas penghutang.

vi. Prepaid payment rate RM230.
Kadar bayaran terdahulu RM230.

You are required to prepare:
Anda dikehendaki menyediakan:

CLO2 C4 (a) Statement of Comprehensive Income for the year ended 31st December 2016.
Penyata Pendapatan Komprehensif untuk tahun berakhir 31hb Disember 2016.

[15 marks]
[15 *markah*]

CLO2 C4 (b) Statement of Financial Position as at 31st December 2016.
Penyata Kedudukan Kewangan pada 31 Disember 2016.

[10 marks]
[10 *markah*]

SECTION B : 25 MARKS
BAHAGIAN B : 25 MARKAH

INSTRUCTION:
This section consists of **TWO (2)** structured questions. Answer **ONE (1)** question only.

ARAHAN:
*Bahagian ini mengandungi **DUA (2)** soalan berstruktur. Jawab **SATU (1)** soalan sahaja.*

QUESTION 1
SOALAN 1

CLO1 C2

(a) i. Explain the accounting principles and concept below:
Terangkan prinsip dan konsep perakaunan di bawah:

a. Monetary
Kewangan

b. Accounting period
Tempoh perakaunan

c. Double entry
Catatan bergu

[6 marks]
[6 *markah*]

CLO1 C2

ii. The accounting process consists of a number of steps to collect and record business information systematically. Illustrate the accounting cycle involves **NINE (9)** stages over a particular period of time.
*Proses perakaunan terdiri daripada beberapa langkah untuk mengumpulkan dan merekodkan maklumat perniagaan secara sistematik. Gambarkan kitaran perakaunan melibatkan **SEMBILAN (9)** peringkat selama tempoh tertentu.*

[9 marks]
[9 *markah*]

CLO2 C4

(b) Explains the types and usages of source documents below:
Jelaskan jenis dan penggunaan dokumen sumber di bawah:

i. Invoices
Invois

ii. Cash bills

Bil tunai

iii. Credit notes

Nota kredit

iv. Debit notes

Nota debit

v. Receipt

Resit

[10 marks]
[10 *markah*]

QUESTION 2
SOALAN 2

Mangrove Recreational Park operates a petty cash fund based on the imprest fund system. The petty cash book is analysed for the following categories of expense: Postage, Stationery, Travelling, Sundries. The balance of the petty cash fund on 1st July 2016 was RM300 which was equal to the original petty cash float. The following transactions took place:

Mangrove Recreational Park mengendalikan dana tunai kecil berdasarkan sistem dana tetap. Buku tunai kecil ini dianalisis untuk kategori perbelanjaan berikut: Postage, Stationery, Traveling, Sundries. Baki wang tunai kecil pada 1hb Julai 2016 adalah RM300 yang sama dengan pelan tunai kecil asal. Urusniaga berikut berlaku:

Date ***Tarikh***	**Transactions** ***Urusniaga-urusniaga***
2016 July 2	Purchased pencils and pens RM20. *Membeli pensil dan pen RM20.*
4	Bought sundries amounting to RM18. *Membeli pelbagai barangan kecil bernilai RM18.*
5	Bought RM10 worth of envelopes. *Membeli sampul surat bernilai RM10.*
6	Paid RM15 to send out registered letters. *Membayar RM15 untuk surat berdaftar.*
7	Paid RM6 for Grab Car services. *Membayar RM6 untuk perkhidmatan Grab Car.*
8	Paid RM3 bus fare. *Membayar RM3 untuk tambang bas.*
9	Purchased pencils and pen refills RM18. *Membeli isian semula pensil dan pen RM18.*
11	Paid RM4 postage for letters mailed. *Membayar RM4 untuk pengeposan surat.*
12	Paid RM19 sundries. *Membayar RM19 pelbagai barangan kecil.*
13	Paid RM3 for erasers for office use. *Membayar RM3 pemadam untuk kegunaan pejabat.*
14	Purchased RM10 worth of stamps. *Membeli setem bernilai RM10.*

15	Purchased typewriting paper RM13. *Membeli kertas mesin taip RM13.*
16	Paid RM8 for train fares. *Membayar RM8 unutk tambang kereta api.*
18	Paid RM3 for sundries. *Membayar RM3 untuk pelbagai barangan kecil.*
19	Paid office boy RM10 for taxi fare. *Membayar pembantu pejabat RM10 untuk tambang teksi.*
30	Obtained reimbursement from chief cashier. *Mendapatkan pembayaran balik daripada ketua juruwang.*

CLO2
C4

As a petty cashier, you are required to enter the following transactions into a petty cash book.
Sebagai juruwang kecil, anda dikehendaki memasukkan transaksi berikut ke dalam sebuah buku wang tunai kecil.

[25 marks]
[25 *markah*]

SOALAN TAMAT