

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN :

Bahagian ini mengandungi EMPAT (4) soalan struktur. Jawab SEMUA soalan.

QUESTION 1CLO1
C1

- (a) Define the meaning of Direct Material Cost and Direct Labour Cost. Give **ONE (1)** example of each cost.

[5 marks]

CLO1
C2

- (b) The following information has been extracted from Liana Resources Sdn Bhd for the year ended 31st December 2020:

	RM
Opening stock:	
- Raw materials	3,450
- Finished goods	7,290
Closing stock:	
- Raw materials	4,320
- Finished goods	6,675
Purchases of raw materials	103,050
Direct wages	60,300
Indirect wages	13,350
Factory insurance	2,334
Factory rental	10,000
Maintenance expenses	2,100
Factory general expenses	2,205
Depreciation:	
- Plant & Machinery	5,400
- Office Equipment	1,800
Sales and distribution expenses	10,200
Import duty on raw materials	1,500

You are required to report the Statement of Cost for the year ended 31st December 2020 for Liana Resources Sdn Bhd.

[18 marks]

SOALAN 1CLO1
C1

- (a) *Definisikan Kos Bahan Langsung dan Kos Buruh Langsung. Berikan **SATU (1)** contoh untuk setiap jenis kos.*

[5 markah]

CLO1
C2

- (b) *Berikut adalah ringkasan maklumat dari Liana Resources Sdn Bhd. bagi tahun berakhir 31 Disember 2020:*

	RM
<i>Stok Awal:</i>	
- <i>Bahan mentah</i>	3,450
- <i>Barang siap</i>	7,290
<i>Stok Akhir:</i>	
- <i>Bahan mentah</i>	4,320
- <i>Barang siap</i>	6,675
<i>Belian bahan mentah</i>	103,050
<i>Upah buruh langsung</i>	60,300
<i>Upah buruh tidak langsung</i>	13,350
<i>Insuran kilang</i>	2,334
<i>Sewa kilang</i>	10,000
<i>Belanja penyelenggaraan</i>	2,100
<i>Belanja kilang am</i>	2,205
<i>Susut nilai:</i>	
- <i>Loji & mesin</i>	5,400
- <i>Peralatan pejabat</i>	1,800
<i>Perbelanjaan jualan dan pengagihan</i>	10,200
<i>Cukai import bahan mentah</i>	1,500

Anda dikehendaki melaporkan Penyata Kos bagi tahun berakhir 31 Disember 2020 untuk Liana Resources Sdn. Bhd.

[15 markah]

QUESTION 2CLO1
C1

List **THREE (3)** advantages and **FOUR (4)** disadvantages of centralized store

[7 marks]

CLO1
C2

- (a) Explain the following:
- i. Overhead Absorption Rate (OAR), Predetermined Overhead Absorption rate (POR) and give **ONE (1)** formula for each rate. [5 marks]
 - ii. Activity- Based Costing (ABC). [2 marks]

CLO1
C3

- (b) Evie Beauty Sdn Bhd had patterned their healthy product with Ministry of International Trade and Industry. The company produces two types of products which is “Whitening” and “Glowing”. Data for the year ended December 2020 are as follows: -

Employee	Zizie	Kirana	Lisa	Jenny
Time Allowed (Hours)	5115	4100	3111	2100
Time Taken (Hours)	5111	4111	3000	1000
Rate per hour (RM)	7	8	9	5
“Whitening” Product (units)	950	900	760	570
“Glowing” Product (units)	850	820	840	780
“Whitening” rate per unit (RM)	3	3	3	3
“Glowing” rate per unit (RM)	5.50	5.50	5.50	5.50

You are required to calculate total wages for each worker based on the Straight Piecework Scheme.

[21 marks]

SOALAN 2CLO1
C1

(a) Senaraikan **TIGA (3)** kelebihan dan **EMPAT (4)** kelemahan stor berpusat
[7 markah]

CLO1
C2

(b) Terangkan perkara berikut:

i. Kadar Serapan Overhed, Kadar Serapan Pratenentu Overhed dan **SATU (1)** formula untuk setiap kadar tersebut .

[5 markah]

ii. Pengekosaan berasaskan aktiviti.

[2 markah]

CLO1
C3

(c) Evie Beauty Sdn Bhd telah mempatenkan produk kesihatan dengan Kementerian Perdagangan Antarabangsa dan Industri. Syarikat ini mengeluarkan dua jenis produk iaitu “Whitening” dan “Glowing”. Data bagi tahun berakhir Disember 2020 adalah seperti berikut: -

Pekerja	Zizie	Kirana	Lisa	Jenny
Masa Dibenarkan (Jam)	5115	4100	3111	2100
Masa Diambil (Jam)	5111	4111	3000	1000
Kadar sejam (RM)	7	8	9	5
Produk “Whitening” (unit)	950	900	760	570
Produk “Glowing” (unit)	850	820	840	780
Kadar “Whitening” per unit (RM)	3	3	3	3
Kadar “Glowing” per unit (RM)	5.50	5.50	5.50	5.50

Anda dikehendaki mengira jumlah upah setiap pekerja menggunakan kaedah “Straight Piecework Scheme”.

[21 markah]

QUESTION 3CLO1
C1(a) List **SIX (6)** reasons for abnormal losses in process costing.

[6 marks]

CLO1
C2(b) Explain **SIX (6)** characteristics for each job order costing and service costing.

[12 marks]

CLO1
C3

(c) Remy Sdn Bhd is a printing company which has **TWO (2)** departments that produced banner ordered by the customers. The company applies the predetermined overhead absorption rate to absorb the department overheads to all job ordered. The following budget has been made at the beginning of the year 2020.

	Design Department	Printing Department
Production overhead	RM 60 000	RM 75 000
Direct labour	RM 55 000	RM 43 000
Direct labour hours	30 000 hours	10 000 hours
Machine hours	12 000 hours	30 000 hours

On Sept. 2020, the cost for job No. 9001 shows the following information.

	Design Department	Printing Department
Raw material	RM 8.00	RM 9.50
Direct labour	RM10.00	RM12.80
Direct labour hours	4 hours	6 hours
Machine hours	8 hours	8 hours

The overhead is absorbed based on direct labour hours for Design Department and machine hours for Printing Department.

You are required to compute for each department the overhead absorption rate (OAR), overhead absorbed and prepare the Job Cost Sheet for Job No.9001 (Show the detail calculation).

[12 marks]

SOALAN 3

CLO1
C1

(a) Senaraikan **ENAM (6)** sebab berlakunya kerugian abnormal dalam pengkosan proses.

[6 markah]

CLO1
C2

(b) Terangkan **ENAM (6)** ciri bagi setiap pengkosan tempahan kerja dan pengkosan perkhidmatan.

[12 markah]

CLO1
C3

(c) Remy Sdn bhd adalah sebuah syarikat percetakan yang mempunyai **DUA (2)** jabatan yang menghasilkan sepanduk yang dipesan oleh pelanggan. Syarikat ini menggunakan kadar penyerapan overhed yang telah ditetapkan untuk menyerap overhed jabatan untuk semua kerja yang dijalankan. Belanjawawan berikut telah dibuat pada awal tahun 2020.

	Jabatan Reka bentuk	Jabatan Percetakan
<i>Overhed pengeluaran</i>	<i>RM 60 000</i>	<i>RM 75 000</i>
<i>Buruh langsung</i>	<i>RM 55 000</i>	<i>RM 43 000</i>
<i>Jam buruh langsung</i>	<i>30 000 jam</i>	<i>10 000 jam</i>
<i>Jam mesin</i>	<i>12 000 jam</i>	<i>30 000 jam</i>

Pada Sept.2020, kos untuk kerja No.9001 adalah seperti berikut:

	<i>Jabatan Reka bentuk</i>	<i>Jabatan Percetakan</i>
<i>Bahan langsung</i>	<i>RM 8.00</i>	<i>RM 9.50</i>
<i>Buruh langsung</i>	<i>RM10.00</i>	<i>RM12.80</i>
<i>Jam buruh langsung</i>	<i>4 jam</i>	<i>6 jam</i>
<i>Jam mesin</i>	<i>8 jam</i>	<i>8 jam</i>

Overhed diserap berasaskan jam buruh langsung untuk Jabatan Reka bentuk dan jam mesin untuk Jabatan Percetakan.

Anda dikehendaki mengira bagi setiap jabatan iaitu kadar serapan overhed, overhed diserap dan menyediakan Lembaran Kos Kerja bagi Kerja No. 9001 (Tunjukkan pengiraan terperinci).

[12 markah]

QUESTION 4

CLO1
C1

- (a) Define the Absorption Costing Methods.

[1.5 marks]

CLO1
C2

- (b) Excellent Plastic Company produces and sells plastic bottles, with the name of “ Easily Travel Bottle”. In March 2020, it produced 30,000 units and sold 25,000 units of the bottles. The following information are available for the year ended 31 March 2020: -

	RM
Selling price per unit	40
Direct Material cost per unit	6

Direct Wages per unit	9
Variable Manufacturing Overhead per unit	2
Variable Selling Expenses per unit sold	1
Fixed Manufacturing Overhead per year	150,000
Fixed Selling and Administrative costs per year	75,000

You are required to report the unit product cost under marginal costing method and absorption costing method.

[3 marks]

CLO1
C3

- (c) Based on the information (b), you are required to prepare the income statement for the year ended 31/3/2020 using marginal costing method.

[7.5 marks]

SOALAN 4

Takrifkan kaedah Pengkosan Serapan.

[1.5 markah]

CLO1
C1

CLO1
C2

- (a) *Excellent Plastic Company* mengeluarkan dan menjual produk plastik iaitu “*Easily Travel Bottle*”. Pada bulan Mac 2020, ia menghasilkan 30,000 unit dan menjual 25,000 unit botol. Maklumat berikut diperolehi bagi tahun berakhir 31 Mac 2020: -

	RM
<i>Harga jualan seunit</i>	40
<i>Kos barang mentah langsung seunit</i>	6
<i>Upah langsung seunit</i>	9
<i>Overhed pengeluaran berubah seunit</i>	2
<i>Perbelanjaan jualan berubah bagi setiap unit dijual</i>	1
<i>Overhed pengeluaran tetap setiap tahun</i>	150,000
<i>Kos jualan dan pentadbiran tetap setiap tahun</i>	75,000

Anda dikehendaki melaporkan kos produk seunit di bawah kaedah pengkosan marginal dan pengkosan serapan.

[3 markah]

Berdasarkan maklumat (b), anda dikehendaki menyediakan penyata pendapatan bagi tahun berakhir 31/3/2020 menggunakan kaedah pengkosan marginal.

CLO1
C3

[7.5 markah]

SOALAN TAMAT