

INSTRUCTION:

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

ARAHAN:

Kertas soalan ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1CLO1
C1

- (a) List **FIVE (5)** advantages for a company which prepares cost accounting.

[5 marks]

CLO1
C2

- (b) Categorize the statements given either Cost Accounting or Financial Accounting and fill the answer.

[18 marks]

STATEMENTS		COST ACCOUNTING OR FINANCIAL ACCOUNTING?	
(i)	Follows the double entry system.		
(ii)	Concerned with future information as well as past information.		
(iii)	The Financial Reporting Standards (FRS) are important and are used extensively.		
(iv)	Classifies, records, presents and interprets in a significant manner the material, labour, and overhead costs involved in manufacturing and selling each product, job order, and service.		
(v)	Data and statements are developed for a definite period, usually a year.		
(vi)	The users are internal. They are members of the management.		
(vii)	Classifies, records, presents and interprets in terms of financial character and provides the figures for the preparation of the financial statements.		
(viii)	Data and statements are prepared whenever needed. Reports may be prepared on a monthly, weekly or even daily basis.		
(ix)	All information is in terms of money.		

SOALAN 1CLO1
C1(a) Senaraikan **LIMA (5)** kelebihan bagi syarikat yang menyediakan perakaunan kos?

[5 markah]

CLO1
C2

(b) Kategorikan penyata yang diberikan sama ada Perakaunan Kos atau Perakaunan Kewangan dan isi jawapan.

[18 markah]

KENYATAAN		PERAKAUNAN KOS ATAU PERAKAUNAN KEWANGAN?
(i)	Mengikuti sistem catatan bergu.	
(ii)	Mementingkan maklumat masa depan dan juga maklumat masa lalu.	
(iii)	Piawaian Pelaporan Kewangan (FRS) adalah penting dan digunakan secara meluas.	
(iv)	Mengelaskan, merekod, membentangkan dan mentafsir secara ketara kos bahan, buruh, dan overhead yang terlibat dalam pembuatan dan penjualan setiap produk, dan pesanan kerja dan perkhidmatan.	
(v)	Data dan penyata dibangunkan untuk tempoh tertentu, biasanya setahun.	
(vi)	Pengguna adalah pengguna dalaman. Mereka adalah ahli pengurusan.	
(vii)	Mengelas, merekod, membentangkan dan mentafsir dari segi ciri kewangan dan menyediakan angka untuk penyediaan penyata kewangan.	
(viii)	Data dan penyata disediakan apabila diperlukan. Laporan boleh disediakan secara bulanan, mingguan atau setiap hari.	
(ix)	Semua maklumat adalah dari segi wang.	

QUESTION 2CLO1
C1

- (a) The information below shows one of the materials used by Best Food Industries for their biscuits. The following are details of the material:

	Material Y202
Material usage	100 - 500 kg./month
Demand for the year	3,600 kg.
Delivery period	2 - 4 months
Price per material	RM0.80/kg.
Ordering cost	RM2.50/order
Carrying cost	25% of material cost

You are required to count:

- (i) Economic Order Quantity
(ii) Reorder Level

[7 marks]

CLO1
C2

- (b) Mr. John is a worker at Atlas Copco Co. and has been assigned to the production department. The information below is regarding her job for November 2021:

Unit produced (unit)	1,500
Time allowed per unit (minutes)	1.75
Time taken (hour)	40
Hourly rate of pay	RM2.90

You are required to compare her earnings based on Halsey and Rowan Scheme.

[7 marks]

CLO1
C3

- (c) Bracho Company, which manufactures ceramic containers is divided into three (3) production departments: A, B, and C. The information below has been extracted from the actual cost for 31 March 2021.

Basic of Apportionment	A	B	C
Area (sq. feet)	2,000	1,500	500
Number of direct workers	100	50	50
Actual usage (KW hours)	50,000	40,000	10,000
Hours spent	20,000	20,000	10,000
Cost of machinery (RM)	20,000	20,000	10,000

Overhead	Total Cost (RM)
Repair and Maintenance	1,500
Rental	2,000
Depreciation	5,000
Supervisor Salary	1,000
Electricity	2,000

- (i) You are required to calculate the total overhead costs for each production department. [18 marks]
- (ii) Activity-Based Costing (ABC) is a methodology for allocating overhead costs by assigning them to activities. Write **THREE (3)** advantages of ABC. [3 marks]

SOALAN 2CLO1
C1

- (a) Maklumat di bawah menunjukkan salah satu bahan yang digunakan oleh Best Food Industries untuk biskut mereka. Berikut adalah butiran bahan:

	Bahan Y202
<i>Penggunaan bahan</i>	<i>100 - 500 kg./sebulan</i>
<i>Permintaan setahun</i>	<i>3,600 kg.</i>
<i>Tempoh penghantaran</i>	<i>2 - 4 bulan</i>
<i>Harga bahan</i>	<i>RM0.80/kg.</i>
<i>Kos pemesanan</i>	<i>RM2.50/pesanan</i>
<i>Kos penyimpanan</i>	<i>25% atas kos bahan</i>

Anda dikehendaki mengira:

- (i) *Kuantiti Pesanan Ekonomi*
(ii) *Tingkat Pesanan Semula*

[7 markah]

CLO1
C2

- (b) En. John ialah seorang pekerja di Atlas Copco Co. telah ditugaskan di bahagian pengeluaran. Maklumat di bawah adalah mengenai pekerjaannya untuk bulan November 2021:

<i>Pengeluaran (unit)</i>	<i>1,500</i>
<i>Masa dibenarkan seunit (minit)</i>	<i>1.75</i>
<i>Masa diambil (jam)</i>	<i>40</i>
<i>Kadar bayaran sejam</i>	<i>RM2.90</i>

Anda dikehendaki membandingkan pendapatannya berdasarkan Skim Halsey dan Rowan.

[7 markah]

CLO1
C3

- (c) Syarikat Bracho, pengilang bekas seramik, mempunyai 3 jabatan pengeluaran iaitu: A, B dan C. Maklumat di bawah adalah didapati dari kos sebenar yang berlaku pada 31 Mac 2021.

<i>Asas Pengagihan Overhed</i>	<i>A</i>	<i>B</i>	<i>C</i>
<i>Keluasan (kaki persegi)</i>	<i>2,000</i>	<i>1,500</i>	<i>500</i>
<i>Bilangan buruh langsung</i>	<i>100</i>	<i>50</i>	<i>50</i>
<i>Penggunaan Sebenar (Jam KW)</i>	<i>50,000</i>	<i>40,000</i>	<i>10,000</i>
<i>Jam digunakan</i>	<i>20,000</i>	<i>20,000</i>	<i>10,000</i>
<i>Kos mesin (RM)</i>	<i>20,000</i>	<i>20,000</i>	<i>10,000</i>

<i>Overhed</i>	<i>Jumlah Kos (RM)</i>
<i>Penyelenggaraan dan pembaikan</i>	<i>1,500</i>
<i>Sewa</i>	<i>2,000</i>
<i>Susutnilai</i>	<i>5,000</i>
<i>Gaji Penyelia</i>	<i>1,000</i>
<i>Elektrik</i>	<i>2,000</i>

- (i) Anda dikehendaki mengira jumlah kos overhed bagi setiap jabatan pengeluaran.

[18 markah]

- (ii) Pengkosan Berasaskan Aktiviti (ABC) ialah metodologi untuk memperuntukkan kos overhed dengan memberikannya kepada aktiviti. Tulis **TIGA (3)** kelebihan ABC.

[3 markah]

QUESTION 3CLO1
C1(a) List down **THREE (3)** characteristics of service costing.

[6 marks]

CLO1
C2

(b) AF Manufacturing Co. is a furniture production company located in Bandar Juta Permai.

Below is the information regarding Job Order No. 123:

Costs	Department	Details
Direct Material	A	RM2,400
	B	RM60
Direct Labour	A	30 hours @ RM24/hour
	B	10 hours @ RM16/hour
Machine Hours	A	40 hours
	B	20 hours
Overhead Absorption Rate	A	RM10/machine hours
	B	20% from prime cost

Additional information:

1. Service from a famous designer is used to design the product and RM1,600 is paid to him.
2. Selling and distribution are charged based on 20% of production cost.

You are required to detail the costs incurred in manufacturing the job order. [12 marks]

CLO1
C3

- (c) Kampung People Manufacturing Co. manufactures a product through two (2) different processes before they become finished goods. The following information was obtained during the production operation:

Cutting Process

Material	- 5,500kg @ RM0.50/kg
Labour	- RM880
Production overhead	- 150% on labour cost

Frying Process

Material added	- 5,000kg @ RM0.90/kg
Labour	- RM2,500
Production overhead	- 100% on labour cost

The normal loss is estimated at 20% of input in Cutting Process and 10% of input in Frying Process. All losses were sold at RM0.30/kg for Cutting Process and RM0.70/kg for Frying Process. Output from Cutting Process is 4,000kg and 8,350kg from Frying Process. The company has no opening and closing work in progress during the period.

You are required to prepare Cutting Process and Frying Process accounts. [12 marks]

SOALAN 3CLO1
C1(a) Senaraikan **TIGA (3)** ciri pengkosan perkhidmatan.

[6 markah]

CLO1
C2(b) *AF Manufacturing Co.* ialah sebuah syarikat pengeluaran perabot yang terletak di Bandar Juta Permai. Di bawah adalah maklumat berkenaan Pesanan Kerja No. 123:

Kos	Jabatan	Butiran
<i>Bahan Langsung</i>	A	RM2,400
	B	RM60
<i>Buruh Langsung</i>	A	30 jam @ RM24/jam
	B	10 jam @ RM16/jam
<i>Jam Mesin</i>	A	40 jam
	B	20 jam
<i>Kadar Penyerapan Overhed</i>	A	RM10/jam mesin
	B	20% atas kos prima

Maklumat tambahan:

- Perkhidmatan daripada pereka terkenal digunakan untuk merekabentuk produk dan RM1,600 dibayar kepadanya.*
- Jualan dan pengagihan dikenakan caj berdasarkan 20% daripada kos pengeluaran.*

Anda dikehendaki memperincikan kos yang terlibat dalam pengeluaran pesanan kerja.

[12 markah]

CLO1
C3

- (c) *Kampung People Manufacturing Co.* mengeluarkan produk melalui dua proses yang berbeza sebelum ia menjadi barangan siap. Maklumat berikut diperolehi semasa operasi pengeluaran:

Proses Memotong

<i>Bahan</i>	- 5,500kg @ RM0.50/kg.
<i>Buruh</i>	- RM880
<i>Overhed pengeluaran</i>	- 150% ke atas kos buruh

Proses Menggoreng

<i>Bahan tambahan</i>	- 5,000kg @ RM0.90/kg.
<i>Buruh</i>	- RM2,500
<i>Overhed pengeluaran</i>	- 100% atas kos buruh

Kerugian biasa dianggarkan pada 20% dari input dalam Proses Memotong dan 10% dari input dalam Proses Menggoreng. Semua kerugian telah dijual pada harga RM0.30/kg. untuk Proses Memotong dan RM0.70/kg. untuk Proses Menggoreng. Output dari Proses Memotong ialah 4,000kg. dan 8,350kg. dari Proses Menggoreng. Syarikat tidak mempunyai kerja dalam proses awal dan akhir dalam tempoh tersebut.

Anda dikehendaki menyediakan akaun Proses Memotong dan Proses Menggoreng.

[12 markah]

QUESTION 4

Below is the information for Delaila Sdn. Bhd. for the year ended 31 March 2020.

Opening stock	none
Output	12,000 units
Unit sold	10,000 units
Closing stock	?
Actual production cost:	
- Material	RM2.60 per unit
- Labour	RM1.80 per unit
- Variable overhead	RM0.60 per unit
- Fixed overhead	RM15,000
Selling price	RM7.20 per unit
Selling and administration expenses:	
- Variable	6% on sales
- Fixed	RM1,800
Budgeted fixed overhead	RM14,500
Budgeted volume	10,000 units

Fixed overhead is absorbed based on a predetermined overhead absorption rate calculated based on the budgeted information above.

You are required to:

- | | | |
|------------|---|-------------|
| CLO1
C1 | (a) List THREE (3) examples of fixed costs. | [1.5 marks] |
| CLO1
C2 | (b) Locate production cost per unit based on Marginal Costing and Absorption Costing. | [3 marks] |
| CLO1
C3 | (c) Calculate the net profit based on the Absorption Costing. | [7.5 marks] |

SOALAN 4

Berikut adalah maklumat Delaila Sdn. Bhd. bagi tahun berakhir 31 Mac 2020.

<i>Stok awal</i>	<i>tiada</i>
<i>Keluaran</i>	<i>12,000 unit</i>
<i>Unit jualan</i>	<i>10,000 unit</i>
<i>Stok akhir</i>	<i>?</i>
 <i>Kos pengeluaran sebenar:</i>	
<i>- Bahan</i>	<i>RM2.60 seunit</i>
<i>- Buruh</i>	<i>RM1.80 seunit</i>
<i>- Overhed berubah</i>	<i>RM0.60 seunit</i>
<i>- Overhed tetap</i>	<i>RM15,000</i>
 <i>Harga jualan</i>	 <i>RM7.20 seunit</i>
<i>Perbelanjaan penjualan dan pentadbiran:</i>	
<i>- Pembolehubah</i>	<i>6% atas jualan</i>
<i>- Tetap</i>	<i>RM1,800</i>
 <i>Anggaran overhed tetap</i>	 <i>RM14,500</i>
<i>Anggaran volum</i>	<i>10,000 unit</i>

Overhed tetap diserap berdasarkan kadar penyerapan overhed yang telah ditetapkan yang dikira berdasarkan maklumat belanjawan di atas.

Anda dikehendaki:

- | | | |
|------------|---|---------------------|
| CLO1
C1 | (a) <i>Menyenaraikan TIGA (3) contoh kos tetap.</i> | <i>[1.5 markah]</i> |
| CLO1
C2 | (b) <i>Cari kos pengeluaran seunit berdasarkan Pengekosan Marginal dan Pengekosan Penyerapan.</i> | <i>[3 markah]</i> |
| CLO1
C3 | (c) <i>Hitung untung bersih berdasarkan Pengekosan Serapan.</i> | <i>[7.5 markah]</i> |

SOALAN TAMAT