

**INSTRUCTION:**

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

**ARAHAN :**

*Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.*

**QUESTION 1**

- CLO1  
C2 (a) Discuss **TWO (2)** differences between Cost Accounting and Financial Accounting.

[5 marks]

- CLO2  
C2 (b) The following information is taken from Suraini Trading for the year ended 31 December 2021.

Items	RM
<b>Inventory:</b>	
1 <sup>st</sup> January 2021	26,000
31 <sup>st</sup> December 2021	35,000
<b>Finished Goods:</b>	
1 <sup>st</sup> January 2021	10,500
31 <sup>st</sup> December 2021	8,000
Raw material purchases	85,000
Freight inward	11,000
Direct wages	80,000
Machine (at cost RM120,000)	100,000
Salesman commission	12,500
Office staff salary	50,000
Factory insurance	24,000
Repair of machinery expenses	25,700
Office Building (at cost RM250,000)	220,000
Advertising	12,000

Office rental	18,000
---------------	--------

All fixed asset were depreciated at 10% by using reducing balance method.

You are required to interpret the above information into Cost Statement for Suraini Trading.

[15 marks]

### SOALAN 1

CLO1  
C2

- (a) Bincangkan **DUA (2)** perbezaan antara Perakaunan Kos dan Perakaunan Kewangan.

[5 markah]

- (b) Berikut adalah maklumat yang diambil dari Perniagaan Suraini untuk tahun berakhir 31 Disember 2021.

CLO2  
C2

<i>Item</i>	<i>RM</i>
<b><i>Inventori:</i></b>	
<i>1 Januari 2021</i>	<i>26,000</i>
<i>31 Disember 2021</i>	<i>35,000</i>
<b><i>Barang Siap:</i></b>	
<i>1 Januari 2021</i>	<i>10,500</i>
<i>31 Disember 2021</i>	<i>8,000</i>
<i>Belian bahan mentah</i>	<i>85,000</i>
<i>Angkutan masuk</i>	<i>11,000</i>
<i>Gaji langsung</i>	<i>80,000</i>
<i>Mesin (pada kos RM120,000)</i>	<i>100,000</i>
<i>Komisen jurujual</i>	<i>12,500</i>
<i>Gaji pekerja pejabat</i>	<i>50,000</i>

<i>Insuran kilang</i>	<i>24,000</i>
<i>Belanja baiki mesin</i>	<i>25,700</i>
<i>Bangunan (pada kos RM250,000)</i>	<i>220,000</i>
<i>Pengiklanan</i>	<i>12,000</i>
<i>Sewa pejabat</i>	<i>18,000</i>

*Semua asset tetap disusutnilai pada 10% menggunakan kaedah baki berkurangan.*

*Anda dikehendaki mentafsirkan maklumat di atas ke dalam Penyata Kos untuk Perniagaan Suraini.*

*[15 markah]*

## QUESTION 2

- (a) Murni Enterprise sells well-known story book under the brand of Ummi Hani. The details of the product are as follows.

Lead time	2 - 6 month
Maximum sale	1,000 copies per month
Minimum sale	200 copies per month
Ordering cost	RM50 per order
Annual sales	9,600 copies
Holding cost	10%
Cost per unit	RM30

Interpret the above information into re-order level, economic order quantity, maximum stock level and minimum stock level.

[20 marks]

CLO2  
C2

CLO1  
C2

- (b) Hafia Enterprise has two workers. The company needs to make a decision whether to pay the worker using time-based scheme or piecework scheme. Management prefers to select the minimum rate for the workers. Normal hours per week is 40 hours. Overtime is paid at time and a half. Table below shows some information about the workers.

	<b>Faris</b>	<b>Hong</b>
Unit production	1,400 units	1,110 units
Rate per unit	RM1.50	RM1.50
Working hours per week	50 hours (include 10 hours overtime)	45 hours (include 5 hour overtime)
Rate per hour	RM40	RM39

Choose the best payment method for each of their worker.

[20 marks]

CLO1  
C1

- (c) Identify types of following overhead whether it is Production Overhead or Administration Overhead or Selling Overhead.

<b>No</b>	<b>Overhead</b>	<b>Types of Overhead</b>
1.	Repair and maintenance of office equipment	
2.	Depreciation of factory equipment	
3.	Postage and telephone bills of clerk	
4.	Expenses of warehouse	
5.	Carriage and freight outwards	
6.	Office rent and rates	
7.	Factory rental	
8.	Supervisor salary	

9.	Water and electricity of factory	
10.	Salesman commission	

[10 marks]

**SOALAN 2**CLO2  
C2

- (a) *Murni Enterprise menjual buku cerita yang terkenal di bawah jenama Ummi Hani. Maklumat terperinci untuk produk tersebut adalah seperti berikut:*

<i>Tempoh tempahan semula</i>	<i>2 - 6 bulan</i>
<i>Jualan maksimum</i>	<i>1,000 salinan sebulan</i>
<i>Jualan minimum</i>	<i>200 salinan sebulan</i>
<i>Kos pesanan</i>	<i>RM50 untuk satu pesanan</i>
<i>Jualan tahunan</i>	<i>9,600 salinan</i>
<i>Kos pegangan</i>	<i>10%</i>
<i>Kos seunit</i>	<i>RM30</i>

*Tafsirkan maklumat di atas mengikut kadar pesanan semula, kuantiti tempahan ekonomi, kadar stok maksimum dan kadar stok minimum.*

[20 markah]

CLO1  
C2

- (b) *Hafia Enterprise mempunyai dua orang pekerja. Syarikat perlu membuat keputusan samada perlu membayar gaji menggunakan kaedah skim berasaskan kadar masa atau skim berasaskan unit output. Pihak pengurusan memilih untuk membayar pada kadar minimum bagi pekerjaanya. Jam normal seminggu adalah 40 jam. Kerja lebih masa dibayar mengikut konsep "at time and a half". Jadual dibawah menunjukkan beberapa maklumat berkenaan dengan pekerjaanya.*

	<i>Faris</i>	<i>Hong</i>
<i>Unit Pengeluaran</i>	<i>1,400 unit</i>	<i>1,110 unit</i>
<i>Kadar seunit</i>	<i>RM1.50</i>	<i>RM1.50</i>
<i>Jam bekerja untuk seminggu</i>	<i>50 jam (termasuk 10 jam kerja lebih masa)</i>	<i>45 jam (termasuk 5 jam kerja lebih masa)</i>
<i>Kadar sejam</i>	<i>RM40</i>	<i>RM39</i>

*Pilih kaedah pembayaran gaji yang terbaik kepada pekerja mereka.*

*[20 markah]*

- (c) *Kenalpasti jenis-jenis bagi setiap overhed berikut samada ianya Overhed Pengeluaran atau Overhed Pentadbiran atau Overhed Jualan.*

CLO1  
C1

<i>Bil</i>	<i>Overhed</i>	<i>Jenis-jenis overhed</i>
<i>1.</i>	<i>Pembaikan dan penyelenggaraan peralatan pejabat</i>	
<i>2.</i>	<i>Susutnilai peralatan kilang</i>	
<i>3.</i>	<i>Pengeposan dan bil telefon untuk kerani</i>	
<i>4.</i>	<i>Belanja di gudang</i>	
<i>5.</i>	<i>Angkutan keluar</i>	
<i>6.</i>	<i>Sewa dan kadar pejabat</i>	
<i>7.</i>	<i>Sewa kilang</i>	
<i>8.</i>	<i>Gaji penyelia</i>	
<i>9.</i>	<i>Air dan elektrik di kilang</i>	
<i>10.</i>	<i>Komisen jurujual</i>	

*[10 markah]*

**QUESTION 3**CLO2  
C3

- (a) Bakawali Company provides service of external kitchen designer. On May 2020, Job 345 was in process, with an opening balance of RM32,500. Bakawali Company absorbs manufacturing overheads based on direct labour hours. The direct labour rate is RM20 per hour and the overheads absorption rate (OAR) is RM22 per labour hour. At the same month, another job number 346 was started on. The following shows the costs incurred for the two jobs in May 2020.

Items	Job 345	Job 346
Direct materials cost	RM5,200	RM7,800
Direct labour cost	RM3,500	RM3,450
Direct expenses cost	RM2,300	RM2,200

You are required to calculate total manufacturing cost for each job at the end of May 2020.

[7 marks]

CLO2  
C3

- (b) Ascertain **TWO (2)** examples of cost measurement for each of the following service industries.

Industries	Examples
Legal firms	
Hospital	
Education institution	
Hotels	

[8 marks]

**SOALAN 3**CLO2  
C3

(a) Syarikat Bakawali menyediakan perkhidmatan pereka dapur luaran. Pada bulan Mei 2020, Kerja 345 adalah dalam proses, dengan baki awal RM32,500. Syarikat Bakawali menyerap overhed perkilangan berdasarkan jam buruh langsung. Kadar buruh langsung adalah RM20 sejam dan kadar penyerapan overhed (OAR) adalah RM22 sejam. Pada bulan yang sama, kerja lain bernombor 346 mula dijalankan. Berikut menunjukkan kos yang berlaku untuk dua jenis kerja pada bulan Mei 2020.

<i>Item</i>	<i>Kerja 345</i>	<i>Kerja 346</i>
<i>Kos bahan langsung</i>	<i>RM5,200</i>	<i>RM7,800</i>
<i>Kos buruh langsung</i>	<i>RM3,500</i>	<i>RM3,450</i>
<i>Kos belanja langsung</i>	<i>RM2,300</i>	<i>RM2,200</i>

Anda dikehendaki mengira jumlah kos perkilangan untuk setiap kerja pada akhir bulan Mei 2020.

[7 markah]

CLO2  
C3

(b) Tentukan **DUA (2)** contoh pengukuran kos untuk setiap industri perkhidmatan berikut.

<i>Industri</i>	<i>Contoh-contoh</i>
<i>Firma guaman</i>	
<i>Hospital</i>	
<i>Institusi pendidikan</i>	
<i>Hotel</i>	

[8 markah]



**QUESTION 4**CLO2  
C3

- (a) Compute the variable cost per unit and total fixed cost based on following information by using high-low method.

Levels of activity	5,000 unit	7,000 units
Royalty	RM7,500	RM9,800

[5 marks]

CLO2  
C3

- (b) Mismilia Trading produces frozen currypuff for retailers in Lahad Datu. Below is the information for the company at activity level of 5,000 units:

Sales	RM250,000
Raw materials	RM50,000
Labour	RM25,000
Variable overhead	RM15,000
Variable selling and distribution	RM10,000
Fixed overhead	RM30,000
Fixed selling and distribution	RM20,000

If Mismilia Trading decides to increase the production to 7,000 units, you are required to calculate the net profit by preparing the Flexible Budget Statement.

[10 marks]

**SOALAN 4**CLO2  
C3

(a) Kira kos berubah seunit and jumlah kos tetap berdasarkan maklumat berikut dengan menggunakan kaedah tinggi rendah.

<i>Tahap aktiviti</i>	<i>5,000 unit</i>	<i>7,000 unit</i>
<i>Royalti</i>	<i>RM7,500</i>	<i>RM9,800</i>

[5 markah]

CLO2  
C3

(b) Perniagaan Mismilia mengeluarkan karipap beku untuk peniaga-peniaga sekitar Lahad Datu. Maklumat di bawah adalah berkenaan syarikat pada tahap aktiviti 5,000 unit:

<i>Jualan</i>	<i>RM250,000</i>
<i>Bahan mentah</i>	<i>RM50,000</i>
<i>Pekerja</i>	<i>RM25,000</i>
<i>Overhed berubah</i>	<i>RM15,000</i>
<i>Jualan dan pengagihan berubah</i>	<i>RM10,000</i>
<i>Overhed tetap</i>	<i>RM30,000</i>
<i>Jualan dan pengagihan tetap</i>	<i>RM20,000</i>

Jika Perniagaan Mismilia membuat keputusan untuk meningkatkan pengeluaran kepada 7,000 unit, anda dikehendaki untuk mengira untung bersih dengan menyediakan Penyata Belanjawan Fleksibel.

[10 markah]

**SOALAN TAMAT**