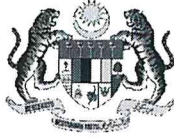


SULIT



**KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI**

**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2022/2023

DPA20193 : BASIC COST ACCOUNTING

TARIKH : 15 JUN 2023

MASA : 8.30 AM – 10.30 AM (2 JAM)

Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

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

(a) State the steps in purchasing and receiving procedures.

[5 marks]

CLO1

(b) Categorized each of the following cost item according to its cost classifications:

| Cost item | Cost classifications | | | |
|---|----------------------|---------------------|-------------------------|---------------------------------|
| | Prime Cost | Production Overhead | Administrative Overhead | Selling & Distribution Overhead |
| Example: Production manager's salary | | / | | |
| i) Depreciation of machinery | | | | |
| ii) Raw material used | | | | |
| iii) Salesman salaries | | | | |
| iv) Rental of showroom | | | | |
| v) Assembler's wages | | | | |
| vi) Advertising | | | | |
| vii) Rental of special machine | | | | |
| viii) Maintenance of photocopying | | | | |

| | | | | |
|--|--|--|--|--|
| machine | | | | |
| ix) Salary of security guard for factory | | | | |
| x) Royalty | | | | |

[10 marks]

CLO1

- (c) The data below is extracted from Rahmah Maju Manufacturing Co. Ltd. At 31st December 2021.

| | |
|---------------------|----------------------|
| Price of material | RM5.50 per liter |
| Cost of ordering | RM25 per order |
| Carrying cost | 20% per annum |
| Normal consumption | 700 liter per week |
| Minimum consumption | 400 liter per week |
| Maximum consumption | 1,000 liter per week |
| Lead time period | 2 - 4 weeks |

Assume that the company works 48 weeks a year.

You are required to report the value of the following items:

- | | | |
|------|-------------------------|-----------|
| i. | Economic Order Quantity | [2 marks] |
| ii. | Re-order Level | [2 marks] |
| iii. | Maximum Stock Level | [2 marks] |
| iv. | Minimum Stock Level | [2 marks] |
| v. | Average Stock Level | [2 marks] |

SOALAN 1

CLO1 (a) Nyatakan langkah-langkah dalam prosedur pembelian dan penerimaan.

[5 markah]

CLO1 (b) Kategorikan setiap item kos berikut mengikut klasifikasi kos yang sesuai:

| Item kos | Klasifikasi kos | | | |
|--|------------------------|----------------------------|----------------------------|---------------------------------------|
| | Kos Prima | Overhed Pengeluaran | Overhed Pentadbiran | Overhed Jualan & Penedaran |
| Contoh: Gaji pengurus pengeluaran | | / | | |
| i) Susut nilai mesin | | | | |
| ii) Bahan mentah yang digunakan | | | | |
| iii) Gaji jurujual | | | | |
| iv) Sewa bilik pameran | | | | |
| v) Gaji pemasang | | | | |
| vi) Pengiklanan | | | | |
| vii) Sewa mesin khas | | | | |
| viii) Penyelenggaraan mesin fotostat | | | | |
| ix) Gaji pengawal keselamatan untuk kilang | | | | |
| x) Royalti | | | | |

[10 markah]

CLO1

(c) *Data di bawah diekstrak dari Rahmah Maju Manufacturing Co. Ltd. Pada 31 Disember 2021.*

| | |
|----------------------------|-----------------------------|
| <i>Harga bahan</i> | <i>RM5.50 seliter</i> |
| <i>Kos tempahan</i> | <i>RM25 setiap tempahan</i> |
| <i>Kos pengangkutan</i> | <i>20% setahun</i> |
| <i>Penggunaan normal</i> | <i>700 liter seminggu</i> |
| <i>Penggunaan minimum</i> | <i>400 liter seminggu</i> |
| <i>Penggunaan maksimum</i> | <i>1,000 liter seminggu</i> |
| <i>Masa pesanan</i> | <i>2 - 4 minggu</i> |

Andaikan syarikat bekerja 48 minggu setahun.

Anda dikehendaki melaporkan nilai item berikut:

- i. Kuantiti Pesanan Ekonomi [2 markah]*
- ii. Tahap Pesanan Semula [2 markah]*
- iii. Tahap Stok Maksimum [2 markah]*
- iv. Tahap Stok Minimum [2 markah]*
- v. Purata Tahap Stok [2 markah]*

QUESTION 2

CLO1 (a) Give **TWO (2)** differences between direct labour and indirect labour.

[5 mark]

CLO1 (b) Maju Jaya Sdn. Bhd. paid their labour using the time rates. The company is considering a new payment method based unit produced. The following information is available:

| | |
|----------------------------|---|
| Weekly working hours | 45 |
| Hourly rate | RM5.00 |
| Piece rate per unit | RM1 |
| Actual output for the week | 235 pieces |
| Differential piece rate | Up to 100 units per week RM1.50 per unit |
| | 101-200 unit per week RM2.00 per unit |
| | 201 unit and above per week RM3.00 per unit |

You are required to report the value of following item:

- i. Weekly working hour rate [2 marks]
- ii. Straight piece rate [2 marks]
- iii. Differential piece rate [6 marks]

CLO1

(c) The following data was collected from AA Factory:

| | |
|---------------------|-------------|
| Production overhead | RM10,000 |
| Direct Labour hours | 4,000 hours |
| Direct labour Cost | RM8,000 |
| Machine Hours | 2,000 hours |
| Direct Material | RM5,000 |
| Production Output | 2,000 units |

You are required to report the value of Overhead Absorption Rate using the following basis:

- i. Direct Labour Hours [2.5 marks]
- ii. Direct Labour Cost [2.5 marks]
- iii. Machine Hours [2.5 marks]
- iv. Direct Material Cost [2.5 marks]

SOALAN 2

CLO1 (a) Berikan DUA (2) perbezaan antara buruh langsung dan buruh tidak langsung. [5 markah]

CLO1 (b) Maju Jaya Sdn. Bhd. membayar buruh mereka menggunakan kadar masa. Syarikat itu sedang mempertimbangkan kaedah pembayaran baharu berasaskan unit keluaran. Maklumat berikut disediakan:

| | |
|-------------------------|---|
| Jam kerja mingguan | 45 |
| Kadar setiap jam | RM5.00 |
| Kadar seunit | RM1 |
| Output sebenar seminggu | 235 unit |
| Kadar unit berbeza | Sehingga 100 unit seminggu RM1.50 seunit |
| | 101-200 unit seminggu RM2.00 seunit |
| | 201 unit dan ke atas seminggu RM3.00 seunit |

Anda dikehendaki melaporkan nilai item berikut:

- i. Kadar jam kerja mingguan [2 markah]
 ii. Kadar unit lurus [2 markah]
 iii. Kadar unit berbeza [6 markah]

CLO1

(c) *Data berikut dikumpul dari Kilang AA:*

| | |
|----------------------------|-------------------|
| <i>Overhed Pengeluaran</i> | <i>RM10,000</i> |
| <i>Jam Buruh Langsung</i> | <i>4,000 jam</i> |
| <i>Kos Buruh Langsung</i> | <i>RM8,000</i> |
| <i>Jam Mesin</i> | <i>2,000 jam</i> |
| <i>Kos Bahan Langsung</i> | <i>RM5,000</i> |
| <i>Output pengeluaran</i> | <i>2,000 unit</i> |

Anda dikehendaki melaporkan nilai Kadar Serapan Overhed menggunakan asas berikut:

- i. Jam Buruh Langsung [2.5 markah]*
- ii. Kos Buruh Langsung [2.5 markah]*
- iii. Jam Mesin [2.5 markah]*
- iv. Kos Bahan Langsung [2.5 markah]*

QUESTION 3

CLO2

- (a) Megah Teguh Sdn. Bhd. has accepted an offer for Job 1712 from a customer to make a special custom made furniture.

The following information is available for the job.

| | (RM) |
|---------------------------|------------------------------|
| Direct Material: | |
| ABC 150 | 20,000 |
| ZQR 660 | 30,000 |
| Direct Labor: | |
| Assembly department | 12,000 |
| Packaging department | 9,000 |
| Rental special machine | 5,000 |
| Administrative cost | 11,400 |
| Overhead Absorption rate: | |
| Assembly department | RM2.00 per direct labor hour |
| Packaging department | RM2.00 per machine hour |
| Machine hour: | |
| Assembly department | 2,000 |
| Packaging department | 1,500 |
| Direct labor hour: | |
| Assembly department | 1,500 |
| Packaging department | 2,000 |
| Profit Margin | 20% on selling price |

You are required to:

prepare a Cost Sheet for Job 1712 showing clearly:

- i. Prime cost
- ii. Total cost
- iii. Selling price

[10 marks]

CLO2

- (b) Kitty Cat Meow provide pet sitting service. The business takes care of pets while their owners are out of town or busy. Every cat owner is charged RM100 per cat.

Given below is the information regarding the costs involved for the month of December 2021:

| Costs | |
|---------------------|-----------------|
| Number of cat | 200 cats |
| Foods for cat | RM6 per cat |
| Pet sitting cost | RM30 per cat |
| Number of staff | 5 staff |
| Staff's wages | RM500 per staff |
| Utilities | RM550 |
| Rental of premise | RM800 |
| Maintenance cost | RM300 |
| Administrative cost | RM200 |

You are required to:

calculate the total profit gain by Kitty Cat Meow for the month of December 2021.

[15 marks]

SOALAN 3

CLO2

(a) *Megah Teguh Sdn. Bhd.* telah menerima pesanan kerja 1712 daripada pelanggan untuk membuat perabot khas.

Maklumat berikut adalah berkaitan dengan pesanan kerja diatas.

| | (RM) |
|----------------------------------|--------------------------------------|
| <i>Bahan Langsung:</i> | |
| <i>ABC 150</i> | 20,000 |
| <i>ZQR 660</i> | 30,000 |
| <i>Buruh Langsung:</i> | |
| <i>Jabatan pemasangan</i> | 12,000 |
| <i>Jabatan pembungkusan</i> | 9,000 |
| <i>Sewa mesin khas</i> | 5,000 |
| <i>Kos pentadbiran</i> | 11,400 |
| <i>Kadar Penyerapan Overhed:</i> | |
| <i>Jabatan pemasangan</i> | <i>RM2.00 per jam buruh langsung</i> |
| <i>Jabatan pembungkusan</i> | <i>RM2.00 per jam mesin</i> |
| <i>Jam mesin:</i> | |
| <i>Jabatan pemasangan</i> | 2,000 |
| <i>Jabatan pembungkusan</i> | 1,500 |
| <i>Jam buruh langsung:</i> | |
| <i>Jabatan pemasangan</i> | 1,500 |
| <i>Jabatan pembungkusan</i> | 2,000 |
| <i>Profit Margin</i> | <i>20% atas harga jualan</i> |

Anda dikehendaki:

Sediakan Helaian Kos untuk tempahan pesanan kerja 1712 yang menunjukkan dengan jelas:

- i. Kos utama*
- ii. Jumlah kos*
- iii. Harga jualan*

[10 markah]

CLO2

(b) *Kitty Cat Meow menyediakan perkhidmatan menjaga haiwan peliharaan. Perniagaan ini menjaga haiwan peliharaan semasa pemiliknya berada di luar bandar atau sibuk. Setiap pemilik kucing dikenakan bayaran RM100 seekor.*

Berikut adalah maklumat mengenai kos yang terlibat untuk bulan Disember 2021:

| Kos | |
|---------------------------------|-----------------------|
| <i>Bilangan ekor kucing</i> | <i>200 ekor</i> |
| <i>Makanan kucing</i> | <i>RM6 seekor</i> |
| <i>Kerusi haiwan peliharaan</i> | <i>RM30 seekor</i> |
| <i>Bilangan staf</i> | <i>5 staf</i> |
| <i>Upah staf</i> | <i>RM500 per staf</i> |
| <i>Utiliti</i> | <i>RM550</i> |
| <i>Sewa bangunan kedai</i> | <i>RM800</i> |
| <i>Kos penyelenggaraan</i> | <i>RM300</i> |
| <i>Kos pentadbiran</i> | <i>RM200</i> |

Anda dikehendaki:

Mengira jumlah keuntungan yang diperolehi oleh Kitty Cat Meow untuk bulan Disember 2021.

[15 markah]

QUESTION 4

CLO2

- (a) Mercy Sdn. Bhd. wishes to estimate the fixed and variable cost of their parcel delivery activity based on the following information.

| Number of parcels delivered | Total transportation costs RM |
|--|--|
| 35 | 6,750 |
| 100 | 16,500 |
| 75 | 12,750 |
| 50 | 9,000 |
| 150 | 24,000 |

You are required to:

- i. ascertain the fixed cost and variable cost for Mercy Sdn. Bhd. by using high and low method. [5 marks]
- ii. calculate the total cost to deliver 125 parcels. [5 marks]

CLO2

(b) The following data showed a budgeted overhead cost for the month of September 2021 for Sucaa Hatty Sdn. Bhd.:

| Activity level | 70% 52,500 units RM | 90% 67,500 units RM | Cost behaviour |
|-----------------------------------|---------------------------|---------------------------|----------------|
| Direct material | 26,500 | 33,750 | VC |
| Direct labor | 10,500 | 13,500 | VC |
| Manufacturing overhead | 15,850 | 20,350 | SVC |
| Electricity | 13,175 | 16,925 | SVC |
| Administrative overhead | 5,000 | 5,000 | FC |
| Rates | 700 | 700 | FC |
| Maintenance | 250 | 250 | FC |
| Selling and distribution overhead | 1,750 | 1750 | FC |
| Commission | 52,700 | 67,700 | SVC |

You are required to:

Prepare a flexible Budget Statement for 85% level of production.

[15 marks]

SOALAN 4

CLO2

(a) *Mercy Sdn. Bhd. ingin menganggarkan kos tetap dan kos berubah bagi aktiviti penghantaran bungkusan mereka berdasarkan maklumat berikut.*

| <i>Bilangan bungkusan dihantar</i> | <i>Jumlah kos pengangkutan RM</i> |
|--|---------------------------------------|
| 35 | 6,750 |
| 100 | 16,500 |
| 75 | 12,750 |
| 50 | 9,000 |
| 150 | 24,000 |

Anda dikehendaki:

- i. *Kenal pasti kos tetap dan kos berubah bagi Mercy Sdn. Bhd. menggunakan kaedah tinggi dan rendah.*

[5 markah]

- ii. *Kira jumlah kos untuk menghantar 125 bungkusan.*

[5 markah]

CLO2

(b) Data berikut menunjukkan kos overhead belanjawan bagi bulan September 2021 untuk Sucaa Hatty Sdn. Bhd.:

| <i>Tahap aktiviti</i> | <i>70% 52,500 unit RM</i> | <i>90% 67,500 unit RM</i> | <i>Jenis kos</i> |
|---|-----------------------------------|-----------------------------------|------------------|
| <i>Bahan langsung</i> | <i>26,500</i> | <i>33,750</i> | <i>KB</i> |
| <i>Buruh langsung</i> | <i>10,500</i> | <i>13,500</i> | <i>KB</i> |
| <i>Overhead perkilangan</i> | <i>15,850</i> | <i>20,350</i> | <i>KSB</i> |
| <i>Elektrik</i> | <i>13,175</i> | <i>16,925</i> | <i>KSB</i> |
| <i>Overhed pentadbiran</i> | <i>5,000</i> | <i>5,000</i> | <i>KT</i> |
| <i>Kadar</i> | <i>700</i> | <i>700</i> | <i>KT</i> |
| <i>Penyelenggaraan</i> | <i>250</i> | <i>250</i> | <i>KT</i> |
| <i>Overhed penjualan dan pengedaran</i> | <i>1,750</i> | <i>1750</i> | <i>KT</i> |
| <i>Komisyen</i> | <i>52,700</i> | <i>67,700</i> | <i>KSB</i> |

Anda dikehendaki:

Sediakan Penyata Belanjawan Fleksibel untuk tahap pengeluaran 85%.

[15 markah]

SOALAN TAMAT