

**INSTRUCTION:**

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

**ARAHAN:**

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

**QUESTION 1****SOALAN 1**

CLO1  
C1

- a) The information below was extracted from MYS Sdn. Bhd. for year ended December 31, 2016.
- a) *Maklumat berikut diperolehi daripada MYS Sdn Bhd bagi tahun berakhir 31 Disember 2016*

		RM
Plant & Machinery <i>Loji &amp; Jentera</i>		1,450,000
Office equipment <i>Peralatan pejabat</i>		180,000
Opening stock:- <i>Stok awal</i>	Raw materials <i>Bahan mentah</i>	22,000
	Works in progress <i>Kerja dalam proses</i>	18,000
Purchased of raw materials <i>Belian bahan mentah</i>		37,000
Direct wages <i>Upah langsung</i>		18,000
Indirect wages <i>Upah tidak langsung</i>		36,000
Power & electric expenses <i>Belanja kuasa &amp; elektrik</i>		17,000
Insurance <i>Insuran</i>		20,600
Rent <i>Sewa</i>		22,400
Sales expenses <i>Belanja jualan</i>		13,800
Depreciation:- <i>Susutnilai</i>	Plant & Machinery <i>Loji &amp; Jentera</i>	71,250
	Office equipment <i>Peralatan pejabat</i>	9,000

Additional information:-

*Maklumat tambahan:-*

- a) Closing stock: - Raw materials RM14,900 and Work in Progress RM15,500
- a) Stok akhir:- Bahan mentah RM14,900 dan Kerja dalam Proses RM15,500*
- b) Power & electric expenses are to be apportioned to office & factory at the ratio of 1:3
- b) Belanja kuasa dan elektrik dibahagikan antara pejabat & kilang pada nisbah 1:3*
- c) Insurance & rent are to be apportioned to office & factory at the ratio of 3:5
- c) Insurans & sewa dibahagikan antara pejabat & kilang pada nisbah 3:5*

You are required to prepare statement of cost for MYS Sdn. Bhd.

*Anda dikehendaki menyediakan penyata kos untuk MYS Sdn Bhd.*

[20 marks]

[20 markah]

CLO1  
C2

b) What is meant by the elements of cost below:

- i) Direct materials
- ii) Direct wages
- iii) Direct expenses
- iv) Overhead

[5 marks]

[5 markah]

## QUESTION 2

## SOALAN 2

CLO1  
C1

- a) Hasya Collection runs a business selling winter clothes. The following transactions occur in the purchase and issue of a material during January 2018.
- a) *Hasya Collection menjalankan perniagaan menjual pakaian musim sejuk. Transaksi di bawah menunjukkan pembelian dan pengeluaran atau jualan yang berlaku sepanjang Januari 2018.*

Date	Transaction
2018 January 1	Opening stock 50 unit @ RM70.00 per unit <i>Stok awal 50 unit @ RM70.00 per unit</i>
2	Receipt 500 unit @ RM60.00 per unit <i>Menerima 500 unit @ RM60.00 per unit</i>
9	Issuing 250 unit @ RM100.00 per unit <i>Keluarkan 250 unit @ RM100.00 per unit</i>
13	Receipt 200 unit @ RM80.00 per unit <i>Menerima 200 unit @ RM80.00 per unit</i>
17	Issuing 250 unit @ RM130.00 per unit <i>Keluarkan 250 unit @ RM130.00 per unit</i>
20	Issuing 150 unit @ RM140.00 per unit <i>Keluarkan 150 unit @ RM140.00 per unit</i>
21	Issuing 50 unit @ RM140.00 per unit <i>Keluarkan 50 unit @ RM140.00 per unit</i>
24	Receipt 250 unit @ RM100.00 per unit <i>Menerima 250 unit @ RM100.00 per unit</i>
30	Issuing 200 unit @ RM160.00 per unit <i>Keluarkan 200 unit @ RM160.00 per unit</i>

On 31 December 2017, 50 pairs of clothes worth RM3,500 cannot be sell out.

*Pada 31 Disember 2017, 50 pasang pakaian bernilai RM3,500 tidak dapat dijual.*

Record all the transactions into store ledger card and count total value Cost of Goods Sold (CoGS) and Closing Stock using the Last In First Out (LIFO) method.

*Rekod semua transaksi ke dalam kad lejer stor dan kira jumlah nilai Kos Barang Dijual (KBDJ) dan Stok Akhir menggunakan kaedah Masuk Kemudian Keluar Dahulu (MKKD)*

[15 Marks]

[15 markah]

CLO1  
C2

b) Butik Mia Sdn. Bhd have two (2) employee. Following production's information is related by two employee of June 2018:

c) *Butik Mia Sdn. Bhd. mempunyai 2 orang pekerja. Berikut adalah maklumat yang berkaitan dengan 2 orang pekerja tersebut bagi Jun 2018*

	<b>Maira</b>	<b>Azra</b>
Unit produced <i>Unit dikeluarkan</i>	240	210
Standard time per unit (minutes) <i>Masa piawai per unit (minit)</i>	25	20
Actual time taken (hour) <i>Masa sebenar digunakan (jam)</i>	80	45
Hourly rate of pay (RM) <i>Kadar upah sejam (RM)</i>	12.50	15.00
Product rate of pay per unit (RM) <i>Kadar bayaran produk per unit (RM)</i>	11.80	11.95
Cost per unit (RM) <i>Kos per unit (RM)</i>	12.50	12.75

Calculate total of wages for each employee based on:

*Kira jumlah upah yang diterima oleh setiap pekerja berdasarkan:-*

- i. Halsey Schemes
- i. Skim Halsey*
- ii. Rowan Schemes
- ii. Skim Rowan*

[10 marks]

[10 markah]

## QUESTION 3

## SOALAN 3

The following information were extracted from Damia Trading for year 2017.

*Berikut adalah maklumat yang dipetik daripada Damia Trading bagi tahun 2017.*

Cost to produce one unit product:		
	Raw material (RM)	6.00
	Direct labour (RM)	10.00
	Variable overhead production (RM)	4.00
	Annually fixed overhead production (RM)	600,000.00
	Production (unit)	80,000.00
	Sales (unit)	70,000.00

Additional information:-

*Maklumat tambahan:-*

- i. Sales price per unit = RM75.00  
*Harga jualan per unit = RM75.00*
- ii. Fixed sales and administration expenses per year = RM150,000.00  
*Belanja jualan dan pentadbiran tetap setahun = RM150,00.00*
- iii. Variable sales and administration expenses = 5% from total of sales (in RM).  
*Belanja jualan dan pentadbiran berubah = 5% daripada jumlah jualan (RM)*

You're required to:

*Anda dikehendaki:*

- a) Define the meaning of Marginal Costing and identify two another name of Marginal Costing.

*Berikan maksud Pengkosan Marginal dan kenalpasti dua nama lain bagi Pengkosan Marginal.*

[5 marks]

[5 markah]

CLO2  
C1

CLO2  
C2

b) Calculate cost per unit using Marginal Costing and Absorption Costing method.

*Kira kos per unit menggunakan kaedah Pengkosan Marginal dan Pengkosan Serapan.*

[5 marks]

[5 markah]

CLO2  
C3

c) Prepare Income Statement for year ended 2017 using the Marginal Costing method.

*Sediakan penyata pendapatan bagi tahun berakhir 2017 menggunakan kaedah Pengkosan Marginal.*

[15 marks]

[15 markah]

**QUESTION 4****SOALAN 4**

KYLO Company is a manufacturing company located in Hulu Langat, Selangor. Costing officer seeks information of standard and actual cost to produce 2,500 unit of product. Information was achieved to provide variance and analysis as below:

*KYLO Company adalah sebuah syarikat perkilangan yang terletak di Hulu Langat, Selangor. Pegawai kos meneliti maklumat berkaitan kos piawai dan kos sebenar bagi mengeluarkan 2,500 unit produk. Maklumat yang diperolehi bagi menyediakan varian dan analisis seperti di bawah:*

## 1. Direct material

*Bahan mentah langsung*

Standard cost            5,000 kg @ RM7.50 per kg

*Kos piawai*

Actual cost                4,800 kg @ RM6.50 per kg

*Kos sebenar*

## 2. Direct labour

*Buruh langsung*

Standard cost            9,000 hours @ RM14.00 per hour

*Kos piawai*

Actual cost                9,450 hours @ RM12.00 per hour

*Kos sebenar*

You are required to help Costing Officer provide:

*Anda dikehendaki membantu Pegawai Kos untuk menyediakan:*

CLO3  
C1

- a) Material Price Variance and Material Usage Variance (also state whether variance is satisfied or not).

*Varian Harga Bahan dan Varian Penggunaan Bahan (juga nyatakan sama ada varian tersebut baik atau tidak).*

[10 marks]

[10 markah]

CLO3  
C2

- b) Labour Rate Variance, Labour Efficiency Variance and Labour Cost Variance (also state whether variance is satisfied or not).

*Varian Kadar Buruh, Varian Kecekapan Buruh dan Varian Kos Buruh (juga nyatakan sama ada varian tersebut baik atau tidak).*

[15 marks]

[15 markah]

SOALAN TAMAT