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 : 2025/2026

DPA30343 : MANAGEMENT ACCOUNTING 1

TARIKH : 13 MEI 2026
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LIMA BELAS (15)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : TIADA

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

INSTRUCTION:

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

ARAHAN :

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

QUESTION 1

CLO1 a) List **FIVE (5)** characteristics of effective management accounting information system.

[5 marks]

CLO1 b) Explain the following planning and control costs and give **ONE (1)** example for each cost:

(i) Controllable cost

(ii)Non-controllable cost

[5 marks]

c) Sweetwish Publisher produces a variety of motivation story books. Below were the costs incurred for the year ended 30 September 2025.

COST	RM
Cashier salary	7,500
Salary for production workers	25,000
Salary for supervisors	17,200
Advertising	2,500
Shipping costs	1,700
Rent (80% for factory)	30,000
Insurance (75% for factory)	15,000
Administration overhead	22,100
Salesman commission	3,200
Depreciation on machine	700
Royalty for writer (RM2.50 for each book)	10,000
Cost of raw material	23,300

CLO1 You are required to calculate the total cost based on:

(i) Product Cost

(ii) Period Cost

[15 marks]

SOALAN 1

CLO1 *(a) Senaraikan **LIMA (5)** ciri-ciri sistem pengurusan perakaunan yang berkesan.*

[5 markah]

CLO1 *(b) Terangkan kos perancangan dan kawalan berikut dan berikan **SATU (1)** contoh bagi setiap kos:*

(i) Kos kawalan

(ii) Kos tidak terkawal

[5 markah]

(c) Sweetwish Publisher menghasilkan pelbagai buku cerita motivasi. Kos yang terlibat untuk tahun berakhir 30 September 2025 adalah seperti di bawah.

KOS	RM
Gaji juruwang	7,500
Gaji pekerja pengeluaran	25,000
Gaji penyelia	17,200
Pengiklanan	2,500
Kos penghantaran	1,700
Sewa (80% untuk kilang)	30,000
Insurans (75% untuk kilang)	15,000
Overhed pentadbiran	22,100
Komisen jurujual	3,200
Susutnilai mesin	700
Royalti kepada penulis (RM2.50 setiap buah buku)	10,000
Kos bahan mentah	23,300

CLO1 *Anda dikehendaki mengira jumlah kos berdasarkan:*

(i) Kos Produk

(ii) Kos Tempoh

[15 markah]

QUESTION 2

CLO1 (a) State **FIVE (5)** objectives of good materials control system.

[5 marks]

(b) Honeybun Cakes Enterprise runs a cake and dessert business in Kulim Kedah. The following transactions occur in the purchase and issue of material during March 2025:

Date	Transaction
March 2	Opening stock 10 kg @ RM 6.20 per kg
8	Receipt 32 kg @ RM 5.80 per kg
20	Receipt 45 kg @ RM 6.00 per kg
22	Receipt 15 kg @ RM 6.10 per kg

On the 28 March 2025, 90 kg were issued for product production purpose.

Required:

CLO1 Detail the value of the closing stock using the simple average cost method.

[10 marks]

(c) Selayang Indah Sdn Bhd paid the labour using the time rate basis. The company is considering a new payment method based on unit produced.

The following information is available for first week in January 2025:

Weekly working hours	42 hours
Hourly rate	RM 12.00

Rate per unit	RM 2.50
Actual output for the week	20 dozen
Differential piece rate	Up to 100 unit per week RM 2.50 per unit 101-200 unit per week RM 2.80 per unit 201 unit and above per week RM 3.00 per unit Note: The company had set the guaranteed minimum wages per week is RM 550.

Required:

CLO1 You are required to calculate the total wages based on the following methods:

i. Time based scheme [2 marks]

ii. Straight piecework scheme [3 marks]

iii. Differential piecework scheme [5 marks]

SOALAN 2

CLO1 *(a) Nyatakan **LIMA (5)** objektif sistem kawalan bahan mentah yang baik.*

[5 markah]

(b) Honeybun Cakes Enterprise menjalankan perniagaan kek dan pencuci mulut di Kulim Kedah. Transaksi berikut berlaku dalam pembelian dan pengeluaran bahan sepanjang Mac 2025:

Tarikh	*Transaksi*
2 Mac	*Stok awal 10 kg @ RM 6.20 per kg*
8	*Penerimaan 32 kg @ RM 5.80 per kg*
20	*Penerimaan 45 kg @ RM 6.00 per kg*
22	*Penerimaan 15 kg @ RM 6.10 per kg*

Pada 28 Mac 2025, 90 kg telah dikeluarkan bagi tujuan pengeluaran produk.

Dikehendaki:

CLO1 *Perincikan nilai stok akhir menggunakan kaedah kos purata mudah.*

[10 markah]

(c) Selayang Indah Sdn Bhd membayar pekerja menggunakan asas kadar masa. Syarikat mempertimbangkan kaedah pembayaran baru berasaskan unit pengeluaran. Maklumat berikut didapati bagi minggu pertama Januari 2025:

Jam bekerja mingguan	*42 jam*
Kadar per jam	*RM 12.00*
Kadar per unit	*RM 2.50*
Output sebenar bagi seminggu	*20 dozen*
Kadar butir pembezaan	*Sehingga 100 unit seminggu RM 2.50 seunit* *101-200 unit seminggu RM 2.80 seunit* *201 unit dan ke atas seminggu RM 3.00 se unit* *Nota: Syarikat telah menetapkan upah minimum terjamin seminggu adalah RM 550.*

Dikehendaki:

CLO 1 *Anda dikehendaki untuk mengira jumlah upah berdasarkan kaedah berikut:*

i. Skim berasaskan masa [2 markah]

ii. Skim butir langsung [3 markah]

iii. Skim butir pembezaan [5 markah]

QUESTION 3

CLO1 a) ABC provides a different view about product costing as opposed to the traditional system. List **FIVE (5)** advantages of Activity Based Costing (ABC).

[5 marks]

CLO1 b) Choose a suitable apportionment basis for overhead below:

Floor area	Kilowatt	Value of stock
Number of workers	Value of asset	

i) Power : ____________________

ii) Heating and lighting : ____________________

iii) Supervision: ____________________

iv) Depreciation on equipment : __________________

v) Fire insurance: ____________________

[5 marks]

c) Indah Factory has two production departments and two service departments. The budgeted overheads analysed to the production and service departments were as follow:

		RM
Production Departments	Machining Department	79,980
	Finishing Department	50,020
Service Departments	Human Resource Department	44,000
	Maintenance Department	16,000
		190,000

The overhead of the service departments is apportioned as follow:

	Production Department		**Service Department**	
	Machining	Finishing	Human Resource	Maintenance
Human Resource	20%	70%	-	10%
Maintenance	55%	45%	-	-

The estimated labour hours for the two production departments are as follow:

	Production Departments	
	Machining	Finishing
Labour hours	40,000	12,000

Additional information:

At the end of the period, the overheads and labour hours recorded in the above departments were as follows:

	Production Overhead	Labour Hours
Machining	RM 81,000	37,000
Finishing	RM 144,500	19,000

CLO1 You are required to :

(i) Calculate the total overheads in Production Departments for Machining and Finishing after the re-apportionment of the overheads of the service cost centers.

[8 marks]

(ii) Calculate the overhead absorption rates for Machining and Finishing Department.

[3 marks]

(iii) Calculate under or over absorbed by each department.

[4 marks]

SOALAN 3

CLO1 *a) ABC memberikan pandangan yang berbeza tentang kos produk berbanding sistem tradisional. Senaraikan **LIMA (5)** kelebihan Activity Based Costing (ABC).*

[5 markah]

CLO1

b) Pilih asas pembahagian yang sesuai untuk overhed di bawah:

Keluasan	*Kilowatt*	Nilai stok
Bilangan pekerja	*Nilai aset*	

i) Kuasa : ____________

ii) Pemanasan dan pencahayaan: ____________

iii) Penyeliaan: ____________

iv) Susutnilai peralatan : ____________

v) Insuran kebakaran : ____________

[5 markah]

c) Indah Berhad mempunyai dua jabatan pengeluaran dan dua jabatan perkhidmatan. Overhed belanjawan yang dianalisis kepada bahagian pengeluaran dan perkhidmatan adalah seperti berikut:

		RM
Jabatan Pengeluaran	*Jabatan pemesinan*	79,980
	Jabatan Kemasan	50,020
Jabatan Perkhidmatan	*Jabatan Sumber Manusia*	44,000
	Jabatan Penyelenggaraan	16,000
		190,000

Perbelanjaan overhed jabatan perkhidmatan dibahagikan seperti berikut:

	Jabatan Pengeluaran		**Jabatan Perkhidmatan**	
	Pemesinan	*Kemasan*	*Sumber Manusia*	*Penyelenggaraan*
Sumber Manusia	20%	70%	-	10%
Penyelenggaraan	55%	45%	-	-

Anggaran jam buruh untuk kedua-dua jabatan pengeluaran adalah seperti berikut:

	Jabatan Pengeluaran	
	Pemesinan	*Kemasan*
Jam buruh	*40,000*	*12,000*

Maklumat tambahan:

Pada akhir tempoh, overhed dan jam buruh yang direkodkan di jabatan di atas adalah seperti berikut:

	Overhed Pengeluaran	***Jam Buruh***
Pemesinan	RM 81,000	37,000
Kemasan	RM 144,500	19,000

CLO1 *Anda dikehendaki untuk :*

(i) Kira jumlah overhed di Jabatan Pengeluaran untuk Jabatan Pemesinan dan Kemasan selepas pembahagian semula overhed pusat kos perkhidmatan.

[8 markah]

(ii) Kira kadar serapan overhed untuk Jabatan Pemesinan dan Kemasan.

[3 markah]

(iii) Kira overhead terkurang atau terlebih serap oleh setiap jabatan.

[4 markah]

QUESTION 4

(a) Mr Salim is the manager of Zamrud Enterprise. He was asked to determine the total cost if the company accepts the order from Saujana Enterprise. The order was named "Cendana". Job "Cendana" was started on 1 October 2025 and consists of 100 units . The company's cost records show the following information on the Job "Cendana":

	Job "Cendana"	
	Cutting Division	Finishing Division
Machine hours	40	55
Direct labour hours	60	30
Direct material:		
Silk	RM 2,500	RM 3,500
Cotton	RM 1,200	RM 1,800
Rate per hour	RM 30	RM 25
Rental of special machine	RM 500	-
Packaging	-	RM 250

Overhead cost was calculated based on labour cost and the predetermined overhead rate was set at 30% of labour cost.

CLO1 **Required:**

Detail the Job Cost Card for Job "Cendana".

[10 marks]

(b) Winsome Sdn Bhd produced a product named "Alpha". Product Alpha is produced by passing through two processes; 1 and 2. The following information relates to Process 1 for the month of May 2025. At the starting period, there were 800 units of opening Work in Process (WIP) with a cost of RM 7,100. The degree of completion and the costs are as follow:

Materials	100%	3,500
Labour	50%	1,400
Overheads	80%	2,200

During the month of May 2025, the following costs were incurred:

1,500 units of direct materials	RM 12,500
Direct labour	RM 6,250
Overheads	RM 4,800

At the end of May 2025, it was found that there were 200 units of closing WIP with the following degree of completion:

Materials	80%
Direct labour	60%
Overheads	50%

There was no loss in the process.

CLO1 **Required:**

Prepare statement of equivalent unit production and statement of cost using the First in First Out (FIFO) method of valuation.

[10 marks]

(c) Two joint products, S and T are produced from 2 processes; 1 and 2. The products incur joint costs amounting RM 12,000. At the split-off point, 2,000 kilograms of Product S and 5,000 kilograms of product T are produced. Product S can be sold for RM 12 per kilogram and Product T can be sold for RM 14 per kilogram. The products can be further processed at a cost of RM 2,100 for Product S and RM 1,800 for Product T. After further processing Product S become XS and Product T become XT. Product XS can be sold at RM 15 per kilogram and Product XT can be sold at RM 18 per kilogram.

CLO1 **Required:**

Determine cost per unit for Product S and Product T using the sales value at split-off point method.

[5 marks]

SOALAN 4

(a) Mr Salim adalah pengurus Zamrud Enterprise. Beliau diminta untuk menentukan jumlah kos jika syarikat menerima tempahan dari Saujana Enterprise. Tempahan tersebut dinamakan "Cendana". Kerja "Cendana" telah dimulakan pada 1 Oktober 2025 dan mengandungi 100 unit produk. Rekod kos syarikat menunjukkan maklumat berikut bagi kerja "Cendana":

	Kerja "Cendana"	
	Bahagian Pemotongan	*Bahagian Penyiapan*
Jam mesin	*40*	*55*
Jam buruh langsung	*60*	*30*
Bahan langsung:		
Sutera	*RM 2,500*	*RM 3,500*
Kapas	*RM 1,200*	*RM 1,800*
Kadar per jam	*RM 30*	*RM 25*
Sewa mesin khas	*RM 500*	*-*
Pembungkusan	*-*	*RM 250*

Kos overhead dikira berdasarkan kos buruh dan kadar overhead pratentu telah ditetapkan pada 30% kos buruh.

CLO1

Dikehendaki:

Perincikan Kad Kos Kerja bagi Kerja "Cendana".

[10 markah]

(b) Winsome Sdn Bhd mengeluarkan satu produk bernama "Alpha". Produk Alpha dikeluarkan dengan melalui 2 proses; 1 dan 2. Maklumat berikut berkaitan dengan Proses 1 bagi bulan Mei 2025. Pada tempoh permulaan, terdapat 800 unit Kerja Dalam Proses awal dengan kos sebanyak RM 7,100. Tahap penyiapan dan kos adalah seperti berikut:

Bahan	*100%*	*3,500*
Buruh	*50%*	*1,400*
Overhead	*80%*	*2,200*

Sepanjang bulan Mei 2025, kos berikut telah dilibatkan:

1,500 unit bahan langsung	*RM 12,500*
Buruh langsung	*RM 6,250*
Overhead	*RM 4,800*

Pada akhir bulan Mei 2025, didapati terdapat 200 unit kerja dalam proses akhir dengan tahap penyiapan berikut:

Bahan	*80%*
Buruh langsung	*60%*
Overhead	*50%*

Tiada kerugian dalam proses.

Dikehendaki:

CLO1 *Menyediakan penyata unit setara pengeluaran dan penyata kos menggunakan kaedah penilaian Masuk Dahulu Keluar Dahulu (MDKD).*

[10 markah]

(c) Dua produk bersama, S dan T dikeluarkan melalui 2 proses; Proses 1 dan Proses 2. Produk tersebut melibatkan kos bersama berjumlah RM 12,000. Pada Pada titik pemisah, 2,000 kilogram Produk S dan 5,000 kilogram Produk T telah dikeluarkan. Produk S boleh dijual dengan harga RM 12 per kilogram dan Produk T boleh dijual dengan harga RM 14 per kilogram. Produk tersebut boleh diproses selanjutnya pada kos RM 2,100 bagi Produk S dan RM 1,800 bagi Produk T. Selepas proses selanjutnya, Produk S menjadi XS dan Produk T

menjadi XT. Produk XS boleh dijual dengan harga RM 15 per kilogram dan Produk XT boleh dijual dengan harga RM 18 per kilogram.

CLO1 ***Dikehendaki:***

Tentukan kos per unit bagi Produk S dan Produk T menggunakan kaedah nilai jualan pada titik pemisah.

[5 markah]

SOALAN TAMAT