

SULIT



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

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2023/2024

DPA30073: COST AND MANAGEMENT ACCOUNTING 1

TARIKH : 27 DISEMBER 2023
MASA : 2.30PM- 4.30PM (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** 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) i. Define cost accounting. [1 mark]
- ii. List **FOUR (4)** importance of cost accounting to management. [4 marks]
- CLO1 (b) Discuss the following basic cost concepts:
- i. Cost Unit
 - ii. Cost Centre
 - iii. Cost Object
 - iv. Conversion Cost
 - v. Opportunity Cost
- [5 marks]
- CLO1 (c) i. Calculate the total product cost if you are given:
- | Materials inventory: | RM |
|-------------------------------|-------------|
| Beginning | 14,000 |
| Closing | 15,000 |
|
Purchase of the materials |
100,000 |
| Direct labour | 65,000 |
| Factory utilities | 5,600 |
| Factory supervisor | 9,900 |
| Factory rental | 3,700 |
| Factory maintenance | 2,800 |
- [10 marks]

- ii. Calculate the total operating profit or operating loss. Assuming there is no opening and closing finished goods.

	RM
Sales revenue	375,000
Cost of goods sold	264,700
Salesmen commission	67,500
Administration expenses	112,500

[5 marks]

SOALAN 1

- CLO1 (a) i. Definiskan perakaunan kos. [1 markah]
 ii. Senaraikan **EMPAT (4)** kepentingan perakaunan kos kepada pengurusan.

[4 markah]

- CLO1 (b) Bincangkan konsep asas kos yang berikut:
 i. Unit Kos
 ii. Pusat Kos
 iii. Objek Kos
 iv. Kos Penukaran
 v. Kos Peluang

[5 markah]

- CLO1 (c) i. Kirakan jumlah kos produk jika anda diberikan:

Inventori bahan mentah:	RM
Awal	14,000
Akhir	15,000
 Pembelian bahan mentah	 100,000
Buruh langsung	65,000
Utiliti kilang	5,600
Penyelia kilang	9,900
Sewa kilang	3,700
Penyelenggaraan kilang	2,800

[10 markah]

- ii. Kirakan jumlah untung operasi atau kerugian operasi. Andaikan tiada barang siap awal dan akhir.

	RM
Hasil jualan	375,000
Kos barang dijual	264,700
Komisen jurujual	67,500
Belanja pentadbiran	112,500

[5 markah]

QUESTION 2

- CLO1 (a) i. State **TWO (2)** categories of labour cost. [1 mark]
 ii. Describe **TWO (2)** importance of labour cost. [2 marks]
 iii. List **TWO (2)** remuneration methods. [2 marks]
- CLO1 (b) Categorize the following cost whether it is a preventive cost or a replacement cost:
 i. Cost of recruitment of new workers
 ii. Cost of medical benefit
 iii. Cost of social welfare benefit
 iv. Cost of extra defective work
 v. Free housing facilities
 [5 marks]
- CLO1 (c) Yayah Sdn Bhd pays its production workers a differential piece rate. The rate is as follows:
- | | |
|---------------------------|--------|
| Up to 100 units per week | RM2.00 |
| 101 to 150 units per week | RM2.10 |
| 151 to 200 units per week | RM2.25 |
| Above 200 units per week | RM2.50 |

In a typical week, Muhammad completes 120 units, Nabil completes 155 units and Fayyadh completes 100 units. Calculate the wages per week of each of the employees.

[15 marks]

SOALAN 2

- CLO1 (a) i. Nyatakan **DUA (2)** kategori kos buruh. [1 markah]
 ii. Jelaskan **DUA (2)** kepentingan kos buruh. [2 markah]
 iii. Senaraikan **DUA (2)** kaedah ganjaran. [2 markah]
- CLO1 (b) Kategorikan kos berikut sama ada kos Pencegahan atau kos Penggantian:
 i. Kos mengambil pekerja baru
 ii. Kos faedah perubatan
 iii. Kos faedah kebajikan sosial
 iv. Kos lebihan kerja rosak
 v. Kemudahan perumahan percuma
 [5 markah]
- CLO1 (c) Yayah Sdn Bhd membayar pekerja pengeluaran kadar pengeluaran berbeza. Kadarnya seperti berikut:
- | | |
|--------------------------------|--------|
| Sehingga 100 unit seminggu | RM2.00 |
| 101 sehingga 150 unit seminggu | RM2.10 |
| 151 sehingga 200 unit seminggu | RM2.25 |
| Melebihi 200 unit seminggu | RM2.50 |
- Dalam minggu biasa, Muhammad menyiapkan 120 unit, Nabil menyiapkan 155 unit dan Fayyadh menyiapkan 100 unit. Kirakan upah setiap minggu bagi setiap pekerja.
- [15 markah]

QUESTION 3

CLO1

- (a) Mewah Lurshry is the owner of a luxury bungalow construction company. The following data shows the details related to the job in the last quarter of 2022.

Job #A237**Direct Material:**

Cement, steel and bricks	RM78,000
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Indirect Material: Wood Planks	RM55,000
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Direct Labour:

Construction Labour	RM44,000
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Manufacturing Overhead:

Sub-contractor fees	RM15,000
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Admin and Selling Overhead	RM8,750
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Before the company enters into a contract with its customer, it first wants to determine the cost of the work. You are asked to identify the cost of job #A237.

[5 marks]

CLO1

- (b) Hasya Physiotherapy Center is a service-based business that provides physical therapy services to patients to help them recover from injuries or disabilities. The following data is related to the cost of the month of October 2022.

Therapist salaries	RM1,500 per therapist per month
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Administrative staff salaries	RM1,000 per staff per month
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Number of therapists	8 therapist
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Number of administrative staff	3 staff
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Number of patients	40
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Rental of building	RM3,500 per month
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Heat and ice	RM5 per patient per month
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Depreciation of exercise equipment	RM500 per month
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Depreciation of electrical machines	RM700 per month
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Utilities	RM2000 per month
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You are required to report the total cost per patient for the month of October 2022.

[10 marks]

CLO1

- (c) 'Super confident' products produced by Aziana Manufacturing has gone through three (3) processes. The following is the information for the month of January 2022.

Items	Total (RM)	Process 1	Process 2	Process 3
Direct material	15,084	5,200	3,960	5,924
Direct labour	18,000	4,000	6,000	8,000
Production overhead	18,000			-

Production overheads absorbed based on 100% of direct labour. Here is the additional information involved:

Process	Output	Cost per unit (RM)	Percentage of normal loss on input	Scrap value per unit (RM)
Process 1	1900	13.00	5%	5.00
Process 2	1680		10%	7.00

You are required to prepare Process 2 Account.

[10 marks]

SOALAN 3

CLO1

- (a) Mewah Lurshry adalah pemilik syarikat pembinaan banglo mewah. Data berikut menunjukkan keterangan mengenai kerja dalam sukuan tahun 2022.

Kerja #A237**Bahan Mentah:**

Simen, besi dan batu bata	RM78,000
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Bahan mentah tak langsung:	RM55,000
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Kayu Papan	
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Buruh langsung:

Buruh Pembinaan	RM44,000
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Overhed Pengeluaran:

Upah sub kontraktor	RM15,000
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Overhed Pentadbiran dan Jualan	RM8,750
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Sebelum syarikat membuat kontrak dengan pelanggannya, ia terlebih dahulu mahu menentukan kos kerja. Anda diminta mengenalpasti kos kerja #A237.

[5 markah]

CLO1

- (b) Hasya Physiotherapy Center adalah perniagaan berasaskan perkhidmatan yang menawarkan perkhidmatan terapi fizikal kepada pesakit untuk membantu mereka pulih daripada kecederaan atau ketidakupayaan. Data berikut adalah berkaitan dengan kos bulan Oktober 2022.

Gaji terapis	RM1,500 setiap terapis sebulan
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Gaji staf pentadbiran	RM1,000 setiap staf sebulan
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Bilangan terapis	8 terapis
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Bilangan staf pentadbiran	3 staf
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Bilangan pesakit	40 orang
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<i>Sewaan bangunan</i>	<i>RM3,500 sebulan</i>
<i>Pemanas dan ais</i>	<i>RM5 setiap pesakit sebulan</i>
<i>Susutnilai peralatan senaman</i>	<i>RM500 sebulan</i>
<i>Susutnilai mesin elektrik</i>	<i>RM700 sebulan</i>
<i>Utiliti</i>	<i>RM2000 sebulan</i>

Anda diminta untuk melaporkan jumlah kos per pesakit pada bulan Oktober 2022.

[10 markah]

CLO1

- (c) *Produk 'Super confident' keluaran Aziana Manufacturing melalui tiga (3) proses. Berikut ialah maklumat pada bulan Januari 2022.*

<i>Item</i>	<i>Jumlah (RM)</i>	<i>Proses 1</i>	<i>Proses 2</i>	<i>Proses 3</i>
<i>Bahan mentah</i>	<i>15,084</i>	<i>5,200</i>	<i>3,960</i>	<i>5,924</i>
<i>Buruh langsung</i>	<i>18,000</i>	<i>4,000</i>	<i>6,000</i>	<i>8,000</i>
<i>Overhed Pengeluaran</i>	<i>18,000</i>			<i>-</i>

Overhed Pengeluaran diserap berasaskan 100% buruh langsung. Disini adalah maklumat tambahan yang berkaitan:

<i>Proses</i>	<i>Output</i>	<i>Kos seunit (RM)</i>	<i>Peratus kerugian normal keatas input</i>	<i>Nilai skrap seunit (RM)</i>
<i>Proses 1</i>	<i>1900</i>	<i>13.00</i>	<i>5%</i>	<i>5.00</i>
<i>Proses 2</i>	<i>1680</i>		<i>10%</i>	<i>7.00</i>

Anda dikehendaki untuk menyediakan Akaun Proses 2.

[10 markah]

QUESTION 4

CLO1

- (a) The following data was obtained after apportionment of overhead costs (primary distribution)

	Production Department		Service Department	
	A	B	X	Y
Overhead cost (RM)	46,000	32,000	12,000	15,000
Reapportionment:				
Department X	50%	50%		
Department Y	60%	40%		

Detail the calculation of reapportionment of overhead using direct method.

[10 marks]

CLO1

- (b) Following information relates to Nazhif Cleaning Company for January 2022:

	RM
Selling price/unit	1,000
Direct materials/unit	200
Direct labour/unit	100
Fixed factory overhead/month	300,000
Variable factory overhead per unit	50
Fixed selling overheads	10,000
Variable selling overheads/unit	40
Predetermine fixed overhead (POR)	30

Budgeted activity is 10,000 units each month. Production and sales were as follows:

	Jan
Unit Sold	8,000
Unit Produced	13,000

Prepare Income Statement for January 2022 using Absorption Costing method.

[15 marks]

SOALAN 4

CLO1

- (a) *Data berikut diperolehi selepas pembahagian kos overhead (pengagihan utama)*

	<i>Jabatan Pengeluaran</i>		<i>Jabatan Perkhidmatan</i>	
	<i>A</i>	<i>B</i>	<i>X</i>	<i>Y</i>
<i>Kos Overhed (RM)</i>	46,000	32,000	12,000	15,000
<i>Pengagihan semula:</i>				
<i>Jabatan X</i>	50%	50%		
<i>Jabatan Y</i>	60%	40%		

Perincikan pengiraan pembahagian semula overhead menggunakan kaedah langsung.

[10 markah]

CLO1

- (b) *Berikut maklumat berkaitan dengan Syarikat Pembersihan Nazhif bagi Januari 2022:*

	RM
<i>Harga jualan/unit</i>	1,000
<i>Bahan mentah/unit</i>	200
<i>Buruh langsung/unit</i>	100
<i>Overhed kilang tetap/bulan</i>	300,000
<i>Overhed kilang berubah/unit</i>	50

<i>Overhed jualan tetap</i>	<i>10,000</i>
<i>Overhed jualan berubah/unit</i>	<i>40</i>
<i>Overhed tetap pratentu (OTP)</i>	<i>30</i>

Aktiviti belanjawan pada 10,000-unit setiap bulan. Pengeluaran dan jualan seperti berikut:

	<i>Jan</i>
<i>Unit terjual</i>	<i>8,000</i>
<i>Unit dikeluarkan</i>	<i>13,000</i>

Sediakan Penyata Pendapatan Januari 2022 menggunakan Kaedah Pengkosan Serapan.

[15 markah]

SOALAN TAMAT