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 I : 2025/2026

DPA30073 : COST AND MANAGEMENT ACCOUNTING 1

TARIKH : 25 NOVEMBER 2025
MASA : 2.30 PETANG - 4.30 PETANG (2 JAM)

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.

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)** subjective questions. Answers **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 a) Smart Inside Sdn Bhd manufactures wood furniture. Below is the list of some of the production expenditures incurred by the company. You are required to indicate the correct category for each item whether it is **prime cost or overhead.**

i. Advertising cost at Tiktok platform
ii. Fire insurance for factory
iii. Purchase of wood
iv. Salary of carpenter
v. Salary of factory manager

[5 marks]

CLO1 b) Bhatik Kita Sdn. Bhd. is a well-known batik printing company in Terengganu. Below is the company's cost information for the month of August 2025:

	RM
Purchase of direct material	25,500
Direct labor	8,000
Artwork fee for designer	5,000
Building rental	5,200
Utilities	2,300
Administration expenses	4,000
Marketing campaign	3,500
Opening inventory	
- Direct material	3,300
- Work in process	2,500
Closing inventory	
- Direct material	2,800

- Work in process	2,300

Additional information:

i. Building rental and utilities costs were apportioned into factory and office as respective ratio 3:2.

From the information given above, you are required to report the amount of:

i. Product cost

[7 marks]

ii. Period cost

[3 marks]

CLO1 c) The record below shows the movement of material A-213 used in the production process of Syarikat Berkah Sdn Bhd for March 2025:

Stock on 1 March 2025 was 30 units @ RM3.20 each.

Date	Purchase	Sales
Mar. 3	15 units @ RM3.80	
6		20 units @ RM8.00
11	21 units @ RM4.35	
15		18 units @ RM10.50
21	20 units @ RM5.30	
23		25 units @ RM12.00

You are required to calculate the value of ending stock for material A-213 for March 2025 using the First In First Out (FIFO) method.

[10 marks]

SOALAN 1

CLO1 a) *Smart Inside Sdn Bhd merupakan pengeluar perabot kayu. Berikut ialah sebahagian daripada belanja yang terlibat dalam proses pengeluaran. Anda dikehendaki mengenal pasti kategori yang betul bagi setiap item, sama ada ianya adalah* ***kos prima atau overhed.***

i. *Belanja iklan di laman Tiktok*
ii. *Insurans kebakaran untuk kilang*
iii. *Belian kayu*
iv. *Gaji tukang kayu*
v. *Gaji pengurus kilang*

[5 markah]

CLO1 b) *Bhatik Kita Sdn. Bhd. merupakan syarikat mencetak batik yang terkenal di Terengganu. Berikut adalah maklumat kos syarikat bagi bulan Ogos 2025.*

	RM
Belian bahan langsung	*25,500*
Buruh langsung	*8,000*
Yuran kerja seni untuk pereka	*5,000*
Sewa bangunan	*5,200*
Utiliti	*2,300*
Belanja pengurusan	*4,000*
Kempen pemasaran	*3,500*
Inventori awal	
- *bahan langsung*	*3,300*
- *kerja dalam proses*	*2,500*
Inventori akhir	
- *bahan langsung*	*2,800*
- *kerja dalam proses*	*2,300*

Maklumat tambahan:

i. *Kos sewa bangunan dan utiliti dibahagikan berdasarkan nisbah 3:2.*

Berdasarkan maklumat di atas, anda dikehendaki melaporkan jumlah untuk:

i. *Kos Produk*

[7 markah]

ii. *Kos Tempoh*

[3 markah]

CLO1 c) *Maklumat di bawah menunjukkan pergerakan bahan mentah A-213 yang digunakan dalam pengeluaran di Syarikat Berkah Sdn Bhd bagi bulan Mac 2025.*

Stok pada 1 Mac 2025 ialah 30 unit @ RM3.20 seunit.

Tarikh	***Belian***	***Jualan***
Mac 3	*15 unit @ RM3.80*	
6		*20 unit @ RM8.00*
11	*21 unit @ RM4.35*	
15		*18 unit @ RM10.50*
21	*20 unit @ RM5.30*	
23		*25 unit @ RM12.00*

Anda dikehendaki mengira nilai stok akhir bagi bahan mentah A-213 bagi bulan Mac 2025 menggunakan kaedah Masuk Dahulu Keluar dahulu (MDKD).

[10 markah]

QUESTION 2

CLO1 a) Identify the suitable basis of apportionment for the following overhead.

i. Canteen expenses
ii. Depreciation of machinery
iii. Machine maintenance cost
iv. Power of machinery
v. Rental

[5 marks]

CLO1

b) A company uses pre-determined overhead rates for its overhead costs. In April 2025, the budgeted overhead was RM35,500 and the budgeted activity was 4,500 direct labour hours. You are required to detail the value of overhead absorption rate if the company uses direct labour hours as its basis of absorption.

[5 marks]

CLO1

c) Mohari Sdn Bhd operates 2 production departments. The information below relates to both departments for the overhead costs incurred in the month of May 2025:

Overhead costs	**Total cost (RM)**	**Department A (RM)**	**Department B (RM)**
Indirect materials	12,000	7,200	4,800
Rental	5,400		
Supervision	4,800		
Electricity	6,900		
Plant insurance	4,200		
Depreciation – machine	10,000		
Repair & maintenance – machine	6,400		

Other information related to each department:

	Department A	**Department B**
Area occupied (square feet)	2,000	1,000
Machine hours	25,000	15,000
Value of plant	RM300,000	RM100,000
Number of workers	50 staff	100 staff
Direct labor hours	1,500 hours	3,500 hours
Cost of machine	RM40,000	RM10,000

You are required to:

Show the allocation and apportionment of overhead costs for both departments.

[15 marks]

SOALAN 2

CLO1 a) *Kenal pasti asas pengagihan yang sesuai untuk overhed berikut:*

i. *Perbelanjaan kantin*
ii. *Susutnilai mesin*
iii. *Kos penyelenggaraan mesin*
iv. *Dayakuasa mesin*
v. *Sewa*

[5 markah]

CLO1 *b)* *Sebuah syarikat menggunakan overhed pra-tentu bagi kesemua kos overhednya, Bagi bulan April 2025, overhed dirancang berjumlah RM35,500 manakala aktiviti dirancang ialah 4,500 jam buruh langsung. Anda dikehendaki menyatakan nilai kadar serapan overhed jika syarikat menggunakan asas jam buruh langsung dalam pengiraannya.*

[5 markah]

CLO1 *c)* *Mohari Sdn Bhd mempunyai 2 jabatan pengeluaran untuk mengeluarkan produknya. Maklumat berikut adalah berkaitan kedua-dua jabatan yang memujukkan belanja overhed bagi bulan Mei 2025:*

Kos Overhed	***Jumlah kos***	***Jabatan A (RM)***	***Jabatan B (RM)***
Bahan tak langsung	*12,000*	*7,200*	*4,800*
Sewa	*5,400*		
Pengawasan	*4,800*		
Elektrik	*6,900*		
Insurans loji	*4,200*		
Susutnilai – mesin	*10,000*		
Penyelenggaraan mesin	*6,400*		

Maklumat tambahan berkaitan setiap jabatan:

	Jabatan A	***Jabatan B***
Keluasan kilang (meter persegi)	*2,000*	*1,000*
Jam kerja mesin	*25,000*	*15,000*
Nilai loji	*RM300,000*	*RM100,000*
Bilangan pekerja	*50 staf*	*100 staf*
Jam buruh langsung	*1,500 jam*	*3,500 jam*
Kos mesin	*RM40,000*	*RM10,000*

Anda dikehendaki untuk:

Menunjukkan peruntukan dan pembahagian kos overhed kepada setiap jabatan.

[15 markah]

QUESTION 3

CLO1 a) State **FIVE (5)** examples of business which apply the service costing method.

[5 marks]

CLO1 b) Shining Glory Sdn Bhd produces and sells hand-made gold jewellery based on customers' orders. In October 2025, the company received an order for Job G057 to produce a special wedding ring which has the following cost data:

Materials	RM725
Direct labor cost	RM250
Actual overhead incurred	RM750

The overhead costs in this company are absorbed using **direct labor cost method.** The budgeted figures for 2025 stated that factory overhead is RM72,000 and the budgeted direct labor cost is RM48,000.

Based on the information given, you are required to report the total cost for Job G057. (Detailed workings are required.)

[10 marks]

CLO1 c) Fullest Sdn Bhd manufactures its products in three processes. In March 2025, the company processed 12,000 kilograms of raw materials in Process 1. The materials cost RM8.50 / kg, direct labor cost amounted to RM6,000 whereas overhead is absorbed at 200% of direct labor cost. 2,000 kg of normal loss occurred during the process and 11,000 kg were transferred to the next process. Scrap can be sold at RM5 / kg.

You are required to prepare the Process 1 account. Show all the necessary workings.

[10 marks]

SOALAN 3

CLO1 *a)* *Nyatakan* ***LIMA (5)*** *contoh perniagaan yang mengaplikasikan kaedah pengkosan perkhidmatan.*

[5 markah]

CLO1 *b)* *Shining Glory Sdn. Bhd mengeluarkan dan menjual barangan kemas buatan tangan berdasarkan tempahan pelanggan . Pada bulan Oktober 2025, syarikat telah menerima tempahan bagi Kerja G057 bagi membuat sebentuk cincin kahwin khas yang mempunyai maklumat kos berikut:*

Bahan mentah	*RM725*
Kos buruh langsung	*RM250*
Kos overhed sebenar	*RM750*

Kos overhed Syarikat diserap menggunakan ***kaedah kos buruh langsung****. Belanjawan kos overhed bagi tahun 2025 adalah sebanyak RM72,000 untuk overhed kilang dan belanjawan kos buruh langsung ialah RM48,000.*

Berdasarkan maklumat yang diberi, anda dikehendaki melaporkan jumlah kos bagi Kerja G057. (semua langkah pengiraan perlu disertakan).

[10 markah]

CLO1 c) *Fullest Sdn Bhd mengeluarkan produknya melalui 3 proses. Dalam bulan Mac 2025, 12,000-kilogram bahan mentah telah digunakan dalam Proses 1. Kos bahan mentah ialah RM8.50 / kg. Kos buruh langsung berjumlah RM6,000 dan overhed pula diserap pada kadar 200% kos buruh langsung. Sebanyak 2,000 kg kerugian normal dihasilkan dan 11,000 kg telah dipindahkan ke proses seterusnya. Skrap dapat dijual pada harga RM5 / kg.*

Anda dikehendaki menyediakan Akaun Proses 1. Tunjukkan semua langkah pengiraan.

[10 markah]

QUESTION 4

CLO1 a) Explain **TWO (2)** advantages of the individual bonus scheme.

[5 marks]

CLO1 b) Bashikal Company started its business in 2024. The following information is for December 2024.

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

Budgeted activity is 10,000 units each month.

Production and sales were as follows:

Unit sold	8,000 units
Unit produced	13,000 units

You are required to:

i. Calculate the cost per unit under absorption costing and marginal costing.

[5 marks]

ii. Prepare a Statement of Comprehensive Income for the year ended 31 December 2024 using Marginal Costing Method.

[15 marks]

SOALAN 4

CLO1 *a)* *Jelaskan **DUA (2)** kelebihan skim bonus individu.*

[5 markah]

CLO1 *b)* *Syarikat Bhasikal memulakan perniagaannya pada tahun 2024. Berikut merupakan maklumat untuk bulan Disember 2024.*

	RM
Harga jual seunit	*1,000*
Bahan langsung seunit	*200*
Buruh langsung seunit	*100*
Overhed kilang tetap sebulan	*300,000*
Overhed kilang berubah seunit	*50*
Belanja jualan tetap	*10,000*
Overhed jualan berubah seunit	*40*
Kadar overhed tetap pratentu	*30*

Aktiviti belanjawan adalah 10,000 unit setiap bulan.

Pengeluaran dan jualan adalah seperti berikut:

Unit Jualan *8,000 unit*

Unit Pengeluaran *13,000 unit*

Anda dikehendaki untuk:

i. *Mengira kos seunit di bawah kaedah kos penyerapan dan kos marginal.*

[5 markah]

ii. *Menyediakan penyata pendapatan bagi tahun berakhir 31 Disember 2024 menggunakan kaedah kos marginal.*

[15 markah]

SOALAN TAMAT