SULIT

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2019

DPA5023: COST AND MANAGEMENT ACCOUNTING 1

TARIKH : 04 NOVEMBER 2019
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **TIGA BELAS (13)** 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)** structured questions. Answer **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 C1

(a) List **THREE (3)** elements of prime cost and **TWO (2)** elements of conversion cost.

[5 marks]

CLO1 C2

(b) You are required to classify the following expenditure items according to cost behaviour as below :-

(i) Fixed cost (ii) Variable cost (iii) Semi variable cost

Expenditure Items	Cost Behaviour
Monthly rent	
Electricity bill	
Raw material	
Oil Lubricants	
Mortgage	
Sales Commission	
Shipping costs	
Depreciation – Based on Reducing Balance	
Telephone bill	
Television package cost	

[5 marks]

CLO1
C3

(c) Hadi Engineering Sdn. Bhd. manufactures two types of pen, XMen-1 and XMen-2. The following information was extracted from Hadi Engineering Sdn. Bhd. accounting book for the year ended 31 December 2018 :-

Items		**RM**
Sales		275,000
Inventories as at 1st January 2018 :	Raw materials	3,000
	Work in progress	6,000
Purchases of raw materials		110,000
Direct labour		65,000
Inventories as at 31st December 2018 :	Raw materials	4,000
	Work in progress	4,000
Other expenses for the year 2018 : Indirect wages @ 60% of direct labour cost Selling expenses @ 10% of sales Administrative expenses @ 5% of sales		

You are required to prepare Cost Statement for the year ended 31 December 2018 for Hadi Engineering Sdn. Bhd. showing the total cost obtained.

[15 marks]

SOALAN 1

CLO1 C1 *(a) Senaraikan* ***TIGA (3)*** *elemen kos prima dan* ***DUA (2)*** *elemen kos penukaran.*

[*5 markah*]

CLO1 C2 *(b) Anda dikehendaki untuk mengkelaskan item-item perbelanjaan berikut mengikut gelagat kos seperti di bawah :-*

(i) Kos tetap *(ii) Kos berubah* *(iii) Kos separa berubah*

Item-item perbelanjaan	*Gelagat Kos*
Sewa bulanan	
Bil elektrik	
Bahan mentah	
Pelincir minyak	
Gadai janji	
Komisyen jualan	
Kos penghantaran	
Susut nilai-berdasarkan kaedah baki berkurangan	
Bil telefon	
Kos pakej televisyen	

[*5 markah*]

CLO1
C3

(c) Hadi Engineering Sdn. Bhd mengeluarkan dua jenis pen, XMen-1 dan XMen-2. Maklumat berikut dipetik dari buku akaun Hadi Engineering Sdn. Bhd bagi tahun berakhir 31 Disember 2018 :-

Items		***RM***
Jualan		275,000
Inventori pada 1 Januari 2018 :	*Bahan mentah*	3,000
	Kerja dalam proses	6,000
Belian bahan mentah		110,000
Buruh langsung		65,000
Inventori pada 31 Disember 2018 :	*Bahan mentah*	4,000
	Kerja dalam proses	4,000
Perbelanjaan lain untuk tahun 2018 : *Buruh tidak langsung @ 60% daripada kos buruh langsung* *Belanja jualan @ 10% daripada jualan* *Belanja pentadbiran @ 5% daripada jualan*		

Anda dikehendaki menyediakan Penyata Kos bagi tahun berakhir 31 December 2018 untuk Hadi Engineering Sdn. Bhd dengan menunjukkan jumlah kos yang diperolehi.

[*15 markah*]

QUESTION 2

CLO2
C2

(a) Amanda Sweet Sdn. Bhd. invents and produces cake machines using new technology. This company has 100 workers with different skills. Justin and Selva work at Production Department. Information below shows their production in the month of August 2018 :-

Worker	Justin	Selva
Production (unit)	250	245
Time allowed (hour)	100	90
Time taken (hour)	90	100
Rate per hour (RM)	8.00	6.00
Rate per unit (RM)	0.33	0.45

You are required to calculate total wages for each of them by using Halsey Bonus Scheme method.

[10 marks]

CLO2
C3

(b) Beauty Skin Berhad had patterned their healthy product with Ministry of International Trade and Industry. The company produces two types of product which is "Shantik" and "Peloles". Data for the year ended December 2018 are as follows :-

Employee	Sarah	Melissa	Alice
Time Allowed	5115 hours	4100 hours	3111 hours
Time Taken	5111 hours	4111 hours	3000 hours
Rate per hour	RM7.00	RM8.00	RM9.00
Product " Shantik "	950 units	900 units	760 units
Product " Peloles "	850 units	820 units	840 units
" Shantik " rate per unit	RM3.00	RM3.00	RM3.00
" Peloles " rate per unit	RM5.50	RM5.50	RM5.50

You are required to calculate total wages for each worker based on the Straight Piecework Scheme.

[15 marks]

SOALAN 2

CLO2 C2

(a) *Amanda Sweet Sdn. Bhd. mereka dan mengeluarkan teknologi baru untuk mesin kek. Syarikat ini mempunyai 100 pekerja dengan pelbagai kemahiran. Justin dan Selva merupakan pekerja di Jabatan Pengeluaran. Maklumat di bawah menunjukkan pengeluaran syarikat pada bulan Ogos 2018 :-*

Pekerja	*Justin*	*Selva*
Pengeluaran (unit)	250	245
Masa Dibenarkan (jam)	100	90
Masa Diambil (jam)	90	100
Kadar sejam (RM)	8.00	6.00
Kadar seunit (RM)	0.33	0.45

Anda dikehendaki untuk mengira upah setiap pekerja dengan menggunakan kaedah "Halsey Bonus Scheme".

[*10 markah*]

CLO2 C3

(b) *Beauty Skin Berhad telah mempatenkan produk kesihatan dengan Kementerian Perdagangan Antarabangsa dan Industri. Syarikat ini mengeluarkan dua jenis produk iaitu "Shantik" dan "Peloles". Data bagi tahun berakhir Disember 2018 adalah seperti berikut :-*

Pekerja	*Sarah*	*Melissa*	*Alice*
Masa Dibenarkan	*5115 jam*	*4100 jam*	*3111 jam*
Masa Diambil	*5111 jam*	*4111 jam*	*3000 jam*
Kadar sejam	*RM7.00*	*RM8.00*	*RM9.00*
Produk "Shantik"	*950 unit*	*900 unit*	*760 unit*
Produk "Peloles"	*850 unit*	*820 unit*	*840 unit*
Kadar "Shantik" per unit	*RM3.00*	*RM3.00*	*RM3.00*
Kadar "Peloles" per unit	*RM5.50*	*RM5.50*	*RM5.50*

Anda dikehendaki untuk mengira jumlah upah setiap pekerja menggunakan kaedah "Straight Piecework Scheme".

[*15 markah*]

QUESTION 3

Selasih Indah Enterprise manufactures customized leather jacket where each product was specially designed to meet customer's needs. The jacket is stated as "JOB 321". The job was carried out by two main Production Departments which are : Cutting and Sewing Departments. This company absorbs its production overhead by using predetermined rate; direct labour hour for Cutting Department and machine hour for Sewing Department.

The estimates made at the beginning of the financial year were as follows :-

	Cutting Department	Sewing Department
Direct material cost (RM)	65,000	45,000
Direct labour cost (RM)	55,000	48,000
Production overhead cost (RM)	42,000	40,000
Machine hours	5,000	5,500
Direct labour hours	7,000	4,000

For the month of July, the cost sheet for JOB 321 shows the following information:

	Cutting Department	Sewing Department
Direct material cost (RM)	600	540
Direct labour cost (RM)	320	280
Direct labour hours	150	450
Machine hours	325	220

Additional information:

CLO2
C3

(a) Others costs included to complete this order are:

i.	Packaging	- RM 550
ii.	Delivery charge	- RM 150
iii.	Rental of special machine	- RM 480

CLO2
C4

(b) The company had set a profit of 25% on selling price for JOB 321.

You are required to:-

(a) Calculate :

i. The overhead absorption rate for each department

[6 marks]

ii. The total production overhead absorbed for JOB 321.
(Rounded to two decimal points)

[4 marks]

(b) Illustrate a Job Cost Card to determine the selling price for JOB 321.

[15 marks]

SOALAN 3

Selasih Indah Enterprise mengeluarkan jaket kulit yang direka khas untuk memenuhi kehendak pelanggan. Jaket tersebut dinyatakan sebagai"KERJA 321". Kerja tersebut melalui dua Jabatan Pengeluaran utama iaitu: Jabatan Pemotongan dan Jabatan Jahitan. Syarikat ini menyerap overhead pengeluarannya dengan menggunakan kadar pratentu; jam buruh langsung bagi Jabatan Pemotongan dan jam mesin bagi Jabatan Jahitan.

Anggaran yang dibuat pada awal tahun kewangan adalah seperti berikut :-

	Jabatan Pemotongan	*Jabatan Jahitan*
Kos bahan mentah (RM)	*65,000*	*45,000*
Kos buruh langsung (RM)	*55,000*	*48,000*
Kos overhead pengeluaran (RM)	*42,000*	*40,000*
Jam mesin	*5,000*	*5,500*
Jam buruh langsung	*7,000*	*4,000*

Bagi bulan Julai, lembaran kos bagi KERJA 321 menunjukkan maklumat berikut:

	Jabatan Pemotongan	*Jabatan Jahitan*
Kos bahan langsung (RM)	*600*	*540*
Kos buruh langsung (RM)	*320*	*280*
Jam buruh langsung	*150*	*450*
Jam mesin	*325*	*220*

Maklumat tambahan:

CLO 2
C3

(a) Lain-lain kos yang terlibat dalam menyiapkan tempahan ini adalah:

- *i. Pembungkusan - RM 550*
- *ii. Caj penghantaran - RM 150*
- *iii. Sewa mesin khas - RM 480*

(b) Syarikat telah menetapkan untung 25% atas harga jualan bagi KERJA 321.

Anda dikehendaki:-

CLO 2
C4

(a) Mengira:

i. Kadar serapan kos overhed bagi setiap jabatan.

[*6 markah*]

ii. *Jumlah kos overhed pengeluaran yang di serap ke atas KERJA 321. (Bundarkan jawapan kepada DUA titik perpuluhan)*

[*4 markah*]

(b) *Illustrasikan Kad Kos Kerja untuk menentukan harga jualan bagi KERJA 321.*

[*15 markah*]

QUESTION 4

Maveles Plastic Company produces and sells plastic bottles, with the name of "Easily Travel Bottle". In November 2018, it produced 30,000 units and sold 25,000 units of the bottles. The following information are available for the year ended 30 November 2018:-

	RM
Selling price per unit	40
Direct materials cost per unit	6
Direct wages per unit	9
Variable manufacturing overhead per unit	2
Variable selling expenses per unit sold	1
Fixed manufacturing overhead per year	150,000
Fixed selling and administrative costs per year	75,000

You are required to:-

CLO3 C2 (a) Calculate total product cost per unit using Marginal Costing and Absorption Costing.

[10 marks]

CLO3 C3 (b) Prepare Income Statement for Maveles Plastic Company using Marginal Costing and Absorption Costing method.

[15 marks]

SOALAN 4

Maveles Plastic Company mengeluarkan dan menjual produk plastik iaitu "Easily Travel Bottle". Pada bulan November 2018, ia menghasilkan 30,000 unit dan menjual 25,000 unit botol. Maklumat berikut diperolehi bagi tahun berakhir 30 November 2018:-

	RM
Harga jualan seunit	*40*
Kos bahan mentah langsung seunit	*6*
Upah langsung seunit	*9*
Overhed pengeluaran berubah seunit	*2*
Perbelanjaan jualan berubah bagi setiap unit dijual	*1*
Overhed pengeluaran tetap setiap tahun	*150,000*
Kos jualan dan pentadbiran tetap setiap tahun	*75,000*

Anda dikehendaki untuk:-

CLO3 C2 *(a) Mengira jumlah kos produk per unit menggunakan Pengkosan Marginal dan Pengkosan Serapan*

[*10 markah*]

CLO3
C3

(b) *Menyediakan Penyata Pendapatan untuk Maveles Plastic Company di bawah kaedah Pengkosan Marginal dan Pengkosan Serapan*

[*15 markah*]

SOALAN TAMAT