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 : 2024/2025

DPA30073 : COST AND MANAGEMENT ACCOUNTING 1

TARIKH : 10 DISEMBER 2024
MASA : 8.30 PAGI - 10.30 PAGI

Kertas ini mengandungi **DUA BELAS (12)** halaman bercetak.
Subjektif (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. Answers **ALL** questions.

ARAHAN:

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

QUESTION 1

CLO1 (a) List **FIVE (5)** importances of management accounting information to management.

[5 marks]

CLO1 (b) Explain the following:

(i) Cost unit

(ii) Cost centre

[5 marks]

CLO1 (c) Prepare a Cost Statement for ZB Sdn. Bhd. Ending 31 December 2023 using the information given below:

Items	**RM**
Direct material as at 1 Jan 2023	16,200
Direct material as at 31 Dec 2023	17,800
Direct material purchased	18,500
Direct wages	12,000
Manager's salary	8,500
Direct factory costs	1,800
Office staff salary	5,200
Salesman's commission	3,800
Factory rental	4,000
Carriage inwards	2,100
Other office expenses	800
Direct material import duty	1,500
Work-In-Progress as at 1 Jan 2023	1,200
Work-In-Progress as at 31 Dec 2023	1,500

Additional information:

The manager spends 60% of his time in the office and 40% of his time at the factory.

[15 marks]

SOALAN 1

CLO1 *(a)* *Senaraikan* ***LIMA (5)*** *kepentingan maklumat perakaunan pengurusan kepada pihak pengurusan.*

[5 markah]

CLO1 *(b)* *Terangkan istilah diberikan:*

(i) *Kos unit*

(ii) *Pusat kos*

[5 markah]

CLO1 *(c)* *Sediakan satu Penyata Kos untuk ZB Sdn. Bhd. Bagi tahun berakhir 31 Disember 2023 menggunakan maklumat yang diberikan di bawah:*

Perkara	***RM***
Bahan langsung pada 1 Jan 2023	*16,200*
Bahan langsung pada 31 Dis 2023	*17,800*
Belian bahan langsung	*18,500*
Upah langsung	*12,000*
Gaji pengurus	*8,500*
Kos kilang langsung	*1,800*
Gaji staf pejabat	*5,200*
Komisyen jurujual	*3,800*
Sewa kilang	*4,000*
Angkutan masuk	*2,100*
Lain-lain belanja pejabat	*800*
Duti import bahan langsung	*1,500*
Kera Dalam Proses pada 1 Jan 2023	*1,200*
Kerja Dalam Proses pada 31 Dis 2023	*1,500*

Maklumat tambahan:

Pengurus manghabiskan 60% masanya di pejabat dan 40% masanya di kilang.

[15 markah]

QUESTION 2

CLO1 (a) Define overhead costs according to the Chartered Institute of Management Accountants (CIMA).

[5 marks]

CLO1 (b) Explain the classification of overhead given by the Chartered Institute of Management Accountants (CIMA).

[5 marks]

CLO1 (c) Prepare an Overhead Analysis Sheet using the information provided showing the allocation and apportionment of overhead for each department.

Overheads	**Total (RM)**	**Production Dept. A**	**Production Dept. B**	**Maintenance Dept.**
Indirect Materials		8,250	7,580	2,530
Indirect Expenses		5,110	4,830	1,120
Machine Depreciation	50,000			
Rental	75,000			
Canteen Expenses	23,000			
Power	30,000			

Related information:

		Dept. A	**Dept. B**	**Maintenance**
Floor area occupied	M^2	8,000	6,000	3,000
Machine value	RM	120,000	140,000	15,000
Power usage	Kilowatt	6,500	4,800	2,700
Number of employees	People	90	70	20

** please **round up** your calculation figures

[15 marks]

SOALAN 2

CLO1 *(a)* *Berikan definisi kos overhed mengikut Chartered Institute of Management Accountants (CIMA).*

[5 markah]

CLO1 *(b)* *Terangkan kalsifikasi overhed yang diberikan oleh Chartered Institute of Management Accountants (CIMA).*

[5 markah]

CLO1 *(c)* *Sediakan Helaian Analisis Overhed yang menunjukkan overhed diperuntukkan dan overhed dibahagikan dengan menggunakan maklumat yang diberikan bagi setiap jabatan.*

Overhed	*Jumlah (RM)*	*Jabatan Pengeluaran A*	*Jabatan Pengeluaran B*	*Jabatan Penyelenggaraan*
Bahan tak langsung		*8,250*	*7,580*	*2,530*
Belanja tak langsung		*5,110*	*4,830*	*1,120*
Susutnilai mesin	*50,000*			
Sewa	*75,000*			
Belanja Kantin	*23,000*			
Kuasa	*30,000*			

Maklumat berkaitan:

		Jab. A	*Jab. B*	*Penyenggaraan*
Keluasan lantai	*M^2*	*8,000*	*6,000*	*3,000*
Nilai mesin	*RM*	*120,000*	*140,000*	*15,000*
Penggunaan kuasa	*Kilowatt*	*6,500*	*4,800*	*2,700*
Jumlah pekerja	*People*	*90*	*70*	*20*

*** sila **bundarkan** nilai pengiraan anda*

[15 marks]

QUESTION 3

CLO1 (a) List down **FIVE (5)** characteristics of a process costing system.

[5 marks]

CLO1 (b) Choose the most suitable cost unit for the following services:

No.	Scope of services	Cost unit
i.	Fruity Fruit Enterprise supplies local fruits to restaurants around Ipoh.	
ii.	Cemerlang Jaya College is a private college in Ipoh which provides Diploma in Retail Management.	
iii.	Pantas Transport provides bus services from Ipoh to Kuala Lumpur.	
iv.	Iman & Associates is a famous audit firm in Ipoh.	
v.	Hafif provides transportation services using Graby System in Ipoh.	
vi.	Warisan Restaurant serves traditional Negeri Sembilan food for lunch.	
vii.	Permai chalet provides affordable accommodation packages to customers.	
viii.	Angkut Enterprise provides delivery services using 5 trucks with a capacity of 5 tons.	
ix.	Permata Hospital provides comfortable ward facilities to patients.	
x.	Harmoni Hotel has 50 bedrooms with a maximum occupancy of 500 sleeper per week.	

[10 marks]

CLO1 (c) Tora Tori Sdn Bhd is involved in a home décor business that designs wallpaper for customer's order through two (2) production departments namely Department 1 and Department 2. The company received an order from their customer for the month of September 2024.

The following information is provided for the job order:

Direct material cost	RM 108,000
Direct labour costs: Department 1 Department 2	 RM 5,000 RM 6,000
Direct expenses	RM 20,000
Machine hours: Department 1 Department 2	 800 hours 500 hours
Direct labour hours: Department 1 Department 2	 500 hours 750 hours

Overhead absorption is based on machine hours for Department 1 and direct labour hours for Department 2. Additional information for the cost centers is as follow:

	Department 1	**Department 2**
Budgeted manufacturing overhead costs	RM50,000	RM60,000
Budgeted direct labour hours	2,000 hours	3,000 hours
Budgeted machine hours	2,000 hours	1,000 hours

CLO1 You are required to calculate the total cost for the job.

[10 marks]

SOALAN 3

CLO1 *(a)* *Senaraikan **LIMA (5)** ciri sistem pengekosan proses.*

[5 markah]

CLO1 *(b)* *Pilih unit kos yang paling sesuai untuk perkhidmatan berikut:*

No.	*Skop perkhidmatan*	*Unit kos*
i.	*Fruity Fruit Enterprise membekalkan buah-buahan tempatan ke restoran di sekitar Ipoh.*	
ii.	*Kolej Cemerlang Jaya merupakan sebuah kolej swasta di Ipoh yang menawarkan program Diploma Pengurusan Peruncitan.*	
iii.	*Pantas Transport menyediakan perkhidmatan bas dari Ipoh ke Kuala Lumpur.*	
iv.	*Iman & Associates merupakan sebuah firma audit terkenal di Ipoh.*	
v.	*Hafif menyediakan perkhidmatan pengangkutan menggunakan Sistem Graby di Ipoh.*	
vi.	*Restoran Warisan menyajikan makanan tradisional Negeri Sembilan untuk makan tengah hari.*	
vii.	*Chalet Permai menyediakan pakej penginapan mampu milik kepada pelanggan.*	
viii.	*Angkut Enterprise menyediakan perkhidmatan penghantaran dengan menggunakan 5 buah lori berkapasiti 5 tan.*	
ix.	*Hospital Permata menyediakan kemudahan wad yang selesa kepada pesakit.*	
x.	*Hotel Harmoni mempunyai 50 bilik tidur dengan penghunian maksimum 500 orang tidur setiap minggu*	

[10 markah]

CLO1 (c) *Tora Tori Sdn Bhd terlibat dalam perniagaan hiasan dalaman dengan menghasilkan kertas dinding mengikut pesanan pelanggan melalui dua (2) jabatan pengeluaran yang dinamakan Jabatan 1 dan Jabatan 2. Syarikat telah menerima satu pesanan daripada pelanggan pada bulan September 2024. Maklumat di bawah adalah berkaitan pesanan tersebut:*

Kos bahan langsung	*RM 108,000*
Kos buruh langsung:	
Jabatan 1	*RM 5,000*
Jabatan 2	*RM 6,000*
Belanja langsung	*RM 20,000*
Jam mesin:	
Jabatan 1	*800 jam*
Jabatan 2	*500 jam*
Jam buruh lansung::	
Jabatan 1	*500 jam*
Jabatan 2	*750 jam*

Asas serapan overhed bagi Jabatan 1 menggunakan jam mesin dan jam buruh langsung bagi Jabatan 2. Maklumat tambahan bagi kedua-dua pusat kos adalah seperti berikut:

	Jabatan 1	***Jabatan 2***
Belanjawan overhead kilang	*RM50,000*	*RM60,000*
Belanjawan jam buruh langsung	*2,000 jam*	*3,000 jam*
Belanjawan jam mesin	*2,000 jam*	*1,000 jam*

CLO1 *Anda dikehendaki mengira jumlah kos untuk kerja tersebut.*

[10 markah]

QUESTION 4

(a) The production manager of Selera Sedap Enterprise intends to introduce an incentive scheme to increase labour efficiency on their production. Below are details related to 3 workers at the production department:

	Sasha	**Salisa**	**Sazana**
Time allowed (per unit)	2.1 minutes	2.4 minutes	2.7 minutes
Time taken (hour)	60	70	95
Units produced	2,000	2,200	2,400
Rate per hour	RM 15	RM 12	RM 10

CLO1 You are required to report the total wages of each worker using:

i. Halsey Scheme

ii. Rowan Scheme

[10 marks]

(b) Tori Toys Sdn Bhd manufactures a variety of toys for children. The following is information about the cost of production for the month of September 2024.

	RM
Selling price per unit	100
Direct materials cost per unit	20
Direct labour cost per unit	10
Variable factory overhead per unit	5
Fixed factory overhead per month	30,000
Fixed selling overhead per month	1,000
Variable selling overhead per unit	4

Additional information:

i. Budgeted activity was expected to be 1,000 units each month.

ii. Actual production units and units sold for the month of September are 1,200 units and 1,000 units respectively.

CLO1 You are required to:

i. Calculate production cost per unit under marginal costing method.

[5 marks]

ii. Prepare income statement under marginal costing method for the month of September 2024.

[10 marks]

SOALAN 4

(a) Pengurus pengeluaran Selera Sedap Enterprise bercadang untuk memperkenalkan skim insentif untuk meningkatkan kecekapan buruh ke atas pengeluaran mereka. Berikut adalah butiran berkaitan 3 pekerja di bahagian pengeluaran:

	Sasha	***Salisa***	***Sazana***
Masa dibenarkan (per unit)	*2.1 minit*	*2.4 minit*	*2.7 minit*
Masa diambil (jam)	*60*	*70*	*95*
Unit yang dikeluarkan	*2,000*	*2,200*	*2,400*
Kadar per jam	*RM 15*	*RM 12*	*RM 10*

CLO1 *Anda dikehendaki melapor jumlah gaji bagi setiap pekerja menggunakan:*

i. Skim Halsey

ii. Skim Rowan

[10 markah]

(b) *Tori Toys Sdn Bhd mengeluarkan pelbagai jenis permainan untuk kanak-kanak. Berikut adalah maklumat berkaitan kos pengeluaran bagi bulan September 2024.*

	RM
Harga jualan per unit	*100*
Kos bahan mentah langsung per unit	*20*
Kos buruh langsung per unit	*10*
Overhed kilang berubah per unit	*5*
Overhed kilang tetap setiap bulan	*30,000*
Overhed jualan tetap setiap bulan	*1,000*
Overhed jualan berubah per unit	*4*

Maklumat tambahan:

i. *Anggaran aktiviti dijangka 1,000 unit setiap bulan.*

ii. *Unit pengeluaran sebenar dan unit jualan untuk bulan September adalah masing-masing 1,200 unit dan 1,000 unit.*

CLO1 *Anda dikehendaki:*

i. *Mengira kos per unit pengeluaran menggunakan kaedah pengekosan marginal.*

[5 markah]

ii. *Menyediakan penyata pendapatan menggunakan kaedah pengekosan marginal bagi bulan September 2024.*

[10 markah]

SOALAN TAMAT