

**SULIT**



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

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI II : 2021 / 2022**

**DPA20193: BASIC COST ACCOUNTING**

**TARIKH : 26 JUN 2022**  
**MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)**

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Kertas ini mengandungi **TUJUH BELAS (17)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

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**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 struktur. Jawab **SEMUA** soalan.*

**QUESTION 1**

CLO1  
C2

- a) Explain the differences between Fixed Cost and Variable Cost.

[5 marks]

CLO2  
C2

- b) Spinning Marble Ltd produces and supplies adult clothes for the Peninsular Malaysia market. The following information was related to the company's production of clothes:

| Cost Item                              | RM      |
|--|---------|
| Opening stock as at 1 January 2021 :   |         |
| Raw material                           | 60,000  |
| Work in process                        | 23,000  |
| Finished goods                         | 25,000  |
| Closing stock as at 31 December 2021 : |         |
| Raw material                           | 50,000  |
| Work in process                        | 41,000  |
| Finished goods                         | 13,000  |
| Sales commission expenses              | 3,000   |
| Purchase of raw material               | 600,000 |
| Delivery van                           | 100,000 |
| Direct wages                           | 200,000 |
| Supervisor's salaries                  | 50,000  |
| Carriage inward                        | 15,000  |
| Labour's insurance coverage            | 20,000  |
| Rental for factory                     | 25,000  |
| Utilities bills                        | 30,000  |
| Rent of special design machine         | 53,000  |

Additional information:

- (i) Utilities bills are apportioned based on the following :-
- |         |                      |
|---------|----------------------|
| Factory | 4,000 kilowatt hours |
| Office  | 1,000 kilowatt hours |
- (ii) Supervisor's salaries are apportioned based on factory and office according to ratio of 3:1.
- (iii) Depreciation of delivery van need to calculate based on 10% per annum using straight line method.

You are required to:

Detail a Cost Statement for the year ended 31 December 2021 for Spinning Marble Ltd showing the Total Cost.

[15 marks]

**SOALAN 1**CLO1  
C2a) *Terangkan perbezaan di antara Kos Tetap dan Kos Berubah*

[5 markah]

CLO2  
C2b) *Spinning Marble Ltd mengeluarkan dan membekalkan pakaian dewasa untuk pasaran Semenanjung Malaysia. Maklumat berikut adalah berkaitan dengan pengeluaran pakaian syarikat tersebut :*

| <i>Item Kos</i>                           | <i>RM</i>      |
|---|----------------|
| <i>Stok awal pada 1 Januari 2021 :</i>    |                |
| <i>Bahan mentah</i>                       | <i>60,000</i>  |
| <i>Kerja dalam proses</i>                 | <i>23,000</i>  |
| <i>Barang siap</i>                        | <i>25,000</i>  |
| <i>Stok akhir pada 31 Disember 2021 :</i> |                |
| <i>Bahan mentah</i>                       | <i>50,000</i>  |
| <i>Kerja dalam proses</i>                 | <i>41,000</i>  |
| <i>Barang siap</i>                        | <i>13,000</i>  |
| <i>Perbelanjaan komisen jualan</i>        | <i>3,000</i>   |
| <i>Pembelian bahan mentah</i>             | <i>600,000</i> |
| <i>Van penghantaran</i>                   | <i>100,000</i> |
| <i>Gaji langsung</i>                      | <i>200,000</i> |
| <i>Gaji penyelia</i>                      | <i>50,000</i>  |
| <i>Pengangkutan dalaman</i>               | <i>15,000</i>  |
| <i>Perlindungan insurans pekerja</i>      | <i>20,000</i>  |
| <i>Sewaan kilang</i>                      | <i>25,000</i>  |
| <i>Bil utiliti</i>                        | <i>30,000</i>  |
| <i>Sewa mesin rekabentuk khas</i>         | <i>53,000</i>  |

*Maklumat tambahan:*(i) *Bil utiliti diagihkan berdasarkan perkara berikut:-**Kilang 4,000 kilowatt jam**Pejabat 1,000 kilowatt jam*

- (ii) *Gaji penyelia dibahagi mengikut kilang dan pejabat berdasarkan nisbah 3 : 1.*
- (iii) *Susut nilai van penghantaran perlu dikira berdasarkan 10% setahun menggunakan kaedah garis lurus.*

*Anda dikehendaki:*

*Perincikan Penyata Kos bagi tahun berakhir 31 Disember 2021 bagi Spinning Marble Ltd yang menunjukkan Jumlah Kos.*

*[15 markah]*

**QUESTION 2**

(i) A good system of material control is very important to a manufacturing firm.

CLO2  
C2

Elaborate **TWO (2)** objectives of a good system of material control.

[5 marks]

(ii) The purchasing department is responsible for the procurement of all goods and services and the application of best practices for optimizing cost savings, quality products and services, and for assuring proper inventory control and inspections as required.

CLO2  
C2

Discuss **FOUR (4)** process of purchasing that need to be followed before material can be purchased.

[12 marks]

(iii) Azmi Enterprise is producing a product known Amna. The product need to use a material called Am. The following information is for material Am:

|                    |                        |
|--------------------|------------------------|
| EOQ                | 12,000 units per month |
| Minimum usage      | 3,000 units per month  |
| Maximum usage      | 8,000 units per month  |
| Yearly consumption | 112,000 units          |
| Re-order period    | 8 – 10 months          |

CLO2  
C2

Detail the calculation for re-order level and maximum stock level.

[3 marks]

CLO1  
C2

(a) (i) Explain **THREE (3)** examples of preventive costs.

[3 marks]

(ii) Explain **THREE (3)** factors for replacement costs.

[3 marks]

(iii) Explain **TWO (2)** advantages of group bonus scheme.

[2 marks]

- (iv) Explain **TWO (2)** advantages of profit sharing scheme.

[2 marks]

The information below related to three employees of Nazim Sdn. Bhd. and compiled in the following table:

|                                 | <b>Affizal</b> | <b>Amir</b> | <b>Hadi</b> |
|---------------------------------|----------------|-------------|-------------|
| Unit produced                   | 200            | 240         | 180         |
| Time allowed per unit (minutes) | 15             | 10          | 15          |
| Time taken (hours)              | 35             | 42          | 45          |
| Rate per hour (RM)              | 1.20           | 1.20        | 1.25        |
| Rate per unit (RM)              | 0.30           | 0.45        | 0.40        |

You are required to detail the calculation of:

- (v) Total wages for each employee by using units produced and Rowan scheme.

[10 marks]

CLO1  
C1

- (b) (i) The information below is available for Khadeejah Bakery:

|                       |              |
|-----------------------|--------------|
| Budgeted labour hours | 15,000 hours |
| Actual overheads      | RM200,000    |
| Actual labour hours   | 12,000 hours |
| Budgeted overheads    | RM250,000    |

You are required to count the over or under absorbed overheads using the direct labour hours rate.

[4 marks]

- (ii) Inamul Hasan Bhd. has two production departments and two service departments. The budgeted overheads analyzed to the production and service departments were as follows:

|                        |                   |         |
|------------------------|-------------------|---------|
|                        |                   | RM      |
| Production departments | Moulding          | 50,000  |
|                        | Machining         | 45,000  |
| Service departments    | Maintenance       | 14,000  |
|                        | Material Handling | 25,000  |
|                        |                   | 134,000 |

The expenses of the service departments are apportioned as follows:

|                   | Production Departments |           | Service Departments |                   |
|-------------------|------------------------|-----------|---------------------|-------------------|
|                   | Moulding               | Machining | Maintenance         | Material Handling |
| Maintenance       | 40%                    | 45%       | -                   | 15%               |
| Material Handling | 45%                    | 55%       | -                   | -                 |

CLO1  
C1

You are required to count the total overheads in Moulding and Machining Departments after the re-apportionment of the overheads of the service cost centres.

[6 marks]



**SOALAN 2**CLO2  
C2

(a) (i) Sistem kawalan bahan yang baik adalah sangat penting kepada firma pembuatan. Huraikan **DUA (2)** objektif sistem kawalan bahan yang baik.

[5 markah]

(ii) Jabatan pembelian bertanggungjawab untuk perolehan semua barangan dan perkhidmatan dan penerapan amalan terbaik untuk mengoptimumkan penjimatan kos, produk dan perkhidmatan yang berkualiti, dan untuk memastikan kawalan inventori dan pemeriksaan yang betul seperti yang diperlukan.

Bincangkan **EMPAT (4)** proses pembelian yang perlu diikuti sebelum bahan boleh dibeli.

[12 markah]

(iii) Azmi Enterprise sedang mengeluarkan produk yang dikenali sebagai Amna. Produk perlu menggunakan bahan yang dipanggil Am. Maklumat berikut adalah untuk bahan Am:

|                        |                     |
|------------------------|---------------------|
| EOQ                    | 12,000 unit sebulan |
| Penggunaan minimum     | 3,000 unit sebulan  |
| Penggunaan maksimum    | 8,000 unit sebulan  |
| Penggunaan tahunan     | 112,000 unit        |
| Tempoh tempahan semula | 8 – 10 bulan        |

Perincikan pengiraan untuk tahap pesanan semula dan tahap stok maksimum.

[3 markah]

CLO1  
C2

(b) (i) Terangkan **TIGA (3)** contoh kos pencegahan.

[3 markah]

(ii) Terangkan **TIGA (3)** faktor kos penggantian.

[3 markah]

(iii) Terangkan **DUA (2)** kelebihan skim bonus kumpulan.

[2 markah]

(iv) Terangkan **DUA (2)** kelebihan skim perkongsian untung.

[2 markah]

Maklumat di bawah berkaitan tiga orang pekerja Nazim Sdn. Bhd. disusun di dalam jadual berikut:

|   | <i>Affizal</i> | <i>Amir</i> | <i>Hadi</i> |
|---|----------------|-------------|-------------|
| <i>Unit pengeluaran</i>                         | 200            | 240         | 180         |
| <i>Masa yang dibenarkan setiap unit (minit)</i> | 15             | 10          | 15          |
| <i>Masa yang diambil (jam)</i>                  | 35             | 42          | 45          |
| <i>Kadar setiap jam (RM)</i>                    | 1.20           | 1.20        | 1.25        |
| <i>Kadar setiap unit (RM)</i>                   | 0.30           | 0.45        | 0.40        |

Anda diminta untuk memperincikan pengiraan:

(v) Jumlah upah untuk setiap pekerja dengan menggunakan unit pengeluaran dan Skim Rowan.

[10 markah]

CLO1  
C1

(c)(i) Maklumat di bawah tersedia untuk Khadeejah Bakeri:

|                                   |            |
|-----------------------------------|------------|
| <i>Jam buruh yang dianggarkan</i> | 15,000 jam |
| <i>Overhed sebenar</i>            | RM200,000  |
| <i>Waktu buruh sebenar</i>        | 12,000 jam |
| <i>Bajet overhed</i>              | RM250,000  |

Anda dikehendaki mengira lebihan atau kekurangan overhed yang diserap menggunakan kadar jam buruh langsung.

[4 markah]

(ii) *Inamul Hasan Bhd.* mempunyai dua jabatan pengeluaran dan dua jabatan perkhidmatan. Overhed belanjawan yang dianalisis kepada bahagian pengeluaran dan perkhidmatan adalah seperti berikut:

|                             |                           | <b>RM</b> |
|-----------------------------|---------------------------|-----------|
| <i>Jabatan Pengeluaran</i>  | <i>Pembentukan</i>        | 50,000    |
|                             | <i>Pemesinan</i>          | 45,000    |
| <i>Jabatan Perkhidmatan</i> | <i>Penyelenggaraan</i>    | 14,000    |
|                             | <i>Pengendalian Bahan</i> | 25,000    |
|                             |                           | 134,000   |

Perbelanjaan jabatan perkhidmatan dibahagikan seperti berikut:

|                                  | <b><i>Jabatan Pengeluaran</i></b> |                         | <b><i>Jabatan Perkhidmatan</i></b> |                                  |
|----------------------------------|-----------------------------------|-------------------------|------------------------------------|----------------------------------|
|                                  | <b><i>Pembentukan</i></b>         | <b><i>Pemesinan</i></b> | <b><i>Penyelenggaraan</i></b>      | <b><i>Pengendalian Bahan</i></b> |
| <b><i>Penyelenggaraan</i></b>    | 40%                               | 45%                     | -                                  | 15%                              |
| <b><i>Pengendalian Bahan</i></b> | 45%                               | 55%                     | -                                  | -                                |

Anda dikehendaki mengira jumlah overhed di *Jabatan Pembentukan* dan *Pemesinan* selepas pembahagian semula overhed pusat kos perkhidmatan.

[6 markah]

**QUESTION 3**

- a) Fikriyatul Hasanah Sdn. Bhd. manufactures specialty clothes for kids. During April 2020, the company worked on a special order, job no.FH10. Cost and production data for each order are shown as follows:

|                           | <b>Job FH10</b> |
|---------------------------|-----------------|
| <b>Direct material</b>    |                 |
| Silk                      | 550 metres      |
| Cotton                    | 600 metres      |
| Polyester                 | 450 metres      |
| Buttons, beads            | RM7,000         |
| <b>Direct labour</b>      |                 |
| Garment maker             | 750 hours       |
| Layout worker             | 550 hours       |
| Packaging worker          | 500 hours       |
| Rental of special machine | RM4,300         |

Additional information:

- During this month, 950 units of job no.FH10 were produced.
- Silk costs RM40 per metre, cotton costs RM35 per metre and polyester costs RM20 per metre.
- Direct labour consists of garment makers, layout makers and packaging workers. The garment makers and layout workers are paid RM20 per hour but the packaging workers are paid RM9 per hour.
- Factory overhead is RM7.50 per direct labour hour.
- Selling and distribution overheads are charged to the job based on 15% of the manufacturing cost.

You are required to calculate the total cost for job no.FH10.

[7 marks]

CLO2  
C3

- b) Kulim Baling Transport Sdn. Bhd. operates 5 buses between two towns which are 50km each way. The seating capacity of each bus is 50 passengers. The following particulars are for the 5 buses:

|                                      | <b>RM</b> |
|--------------------------------------|-----------|
| Wages of drivers per month           | 24,000    |
| Salaries of office staff per month   | 10,000    |
| Interest and other expenses per year | 240,000   |
| Depreciation per year                | 312,000   |
| Taxation and insurance per year      | 192,000   |
| Repair and maintenance per month     | 8,000     |

**Additional information:**

- 1) Diesel and other oils amounts to RM5 per kilometer.
- 2) In December 2021, actual passengers carried were 80% of seating capacity.
- 3) All buses ran on all days of the month. Each bus only made one round trip per day.

CLO2  
C3

You are required to calculate total cost using cost sheet for the 5 buses in December 2021.

[8 marks]

**SOALAN 3**

*Fikriyatul Hasanah Sdn. Bhd. mengeluarkan pakaian khas untuk kanak-kanak. Pada bulan April 2020, syarikat tersebut mengusahakan pesanan khas, Pekerjaan No. FH10. Data bagi kos dan pengeluaran untuk setiap pesanan ditunjukkan seperti berikut:*

|                              | <b><i>Pekerjaan FH10</i></b> |
|------------------------------|------------------------------|
| <b><i>Bahan Langsung</i></b> |                              |
| <i>Sutera</i>                | <i>550 meter</i>             |
| <i>Kapas</i>                 | <i>600 meter</i>             |
| <i>Poliester</i>             | <i>450 meter</i>             |
| <i>Butang dan manik</i>      | <i>RM7,000</i>               |
| <b><i>Buruh Langsung</i></b> |                              |
| <i>Pembuat pakaian</i>       | <i>750 jam</i>               |
| <i>Pekerja susunatur</i>     | <i>550 jam</i>               |
| <i>Pekerja pembungkusan</i>  | <i>500 jam</i>               |
| <i>Sewa mesin khas</i>       | <i>RM4,300</i>               |

**Maklumat tambahan:**

- *Semasa bulan ini, 950 unit pekerjaan No.FH10 dihasilkan.*
- *Sutera berharga RM40 per meter, kapas berharga RM35 per meter dan poliester berharga RM20 per meter.*
- *Buruh langsung terdiri daripada pembuat pakaian, pekerja susunatur dan pekerja pembungkusan. Pembuat pakaian dan pekerja susunatur dibayar RM20 sejam manakala pekerja pembungkusan dibayar RM9 sejam.*
- *Overhed kilang adalah RM7.50 setiap jam buruh langsung.*
- *Overhed penjualan dan pengagihan dikenakan kepada pekerjaan berdasarkan 15% dari kos pembuatan.*

**Anda dikehendaki:**

- a) *Kirakan jumlah kos untuk pekerjaan no.FH10.*

[7 markah]

- b) *Kulim Baling Transport Sdn. Bhd.* mengendalikan 5 bas antara dua bandar yang sejauh 50km sehala. Kapasiti tempat duduk setiap bas ialah 50 penumpang. Butiran berikut adalah untuk 5 bas:

|  | <b>RM</b> |
|--|-----------|
| <i>Gaji pemandu sebulan</i>                  | 24,000    |
| <i>Gaji kakitangan pejabat sebulan</i>       | 10,000    |
| <i>Faedah dan perbelanjaan lain setahun</i>  | 240,000   |
| <i>Susut nilai setahun</i>                   | 312,000   |
| <i>Cukai dan insurans setahun</i>            | 192,000   |
| <i>Pembaikan dan penyelenggaraan sebulan</i> | 8,000     |

**Maklumat tambahan:**

- 1) *Diesel dan minyak lain berjumlah RM5 setiap kilometer.*
- 2) *Pada Disember 2021, penumpang sebenar yang dibawa adalah 80% daripada kapasiti tempat duduk.*
- 3) *Semua bas beroperasi pada semua hari dalam sebulan. Setiap bas hanya membuat satu perjalanan pergi dan balik setiap hari.*

CLO2  
C3

*Anda dikehendaki mengira jumlah kos menggunakan helaian kos untuk 5 buah bas pada Disember 2021.*

[8 markah]

**QUESTION 4**

Usaha Berjaya Berhad has decided to use flexible budget in order to manage their performance achievement with more accuracy. The following information consists of the company budgeted data for the year 2020.

|                                 | Cost per unit | Activity Level (machine hour) |                  |                 |
|---------------------------------|---------------|-------------------------------|------------------|-----------------|
|                                 |               | 10,000                        | 20,000           | 30,000          |
| Variable overhead cost :        |               |                               |                  |                 |
| Direct materials                | <i>x</i>      | <i>x</i>                      | RM50 000         | <i>x</i>        |
| Indirect materials              | <i>x</i>      | <i>x</i>                      | RM14 000         | <i>x</i>        |
| Direct labour                   | <i>x</i>      | <i>x</i>                      | RM36 000         | <i>x</i>        |
| <b>TOTAL VARIABLE OVERHEADS</b> | <i>x</i>      | <i>x</i>                      | <b>RM100 000</b> | <i>x</i>        |
| Fixed overhead cost:            |               |                               |                  |                 |
| Utility                         | -             | RM15,000                      | RM15,000         | RM15,000        |
| Depreciation                    | -             | RM10,000                      | RM10,000         | RM10,000        |
| Rent                            | -             | RM6,000                       | RM6,000          | RM6,000         |
| <b>TOTAL FIXED OVERHEADS</b>    |               | <b>RM31,000</b>               | <b>RM31,000</b>  | <b>RM31,000</b> |
| <b>TOTAL OVERHEADS</b>          |               | <i>x</i>                      | <b>RM131,000</b> | <i>x</i>        |

You are required to:

CLO2  
C3

- a) Calculate the cost per unit

[5 marks]

CLO2  
C3

- b) Prepare the Flexible Budget for 10,000 and 30,000 machine hours

[10 marks]



**SOALAN 4**

Usaha Berjaya Berhad telah memutuskan untuk menggunakan *BELANJAWAN FLEKSIBEL* bagi menguruskan pencapaian prestasi dengan lebih tepat. Maklumat berikut terdiri daripada data belanjawan syarikat untuk tahun 2020.

|                                      | Kos seunit | Tahap aktiviti<br>(Jam mesin) |                  |                 |
|--------------------------------------|------------|-------------------------------|------------------|-----------------|
|                                      |            | 10,000                        | 20,000           | 30,000          |
| <i>Kos overhead berubah :</i>        |            |                               |                  |                 |
| <i>Bahan langsung</i>                | <i>x</i>   | <i>x</i>                      | <i>RM50 000</i>  | <i>x</i>        |
| <i>Bahan tidak langsung</i>          | <i>x</i>   | <i>x</i>                      | <i>RM14 000</i>  | <i>x</i>        |
| <i>Buruh langsung</i>                | <i>x</i>   | <i>x</i>                      | <i>RM36 000</i>  | <i>x</i>        |
| <b><i>JUMLAH OVERHED BERUBAH</i></b> | <i>x</i>   | <i>x</i>                      | <i>RM100 000</i> | <i>x</i>        |
| <i>Kos overhead tetap :</i>          |            |                               |                  |                 |
| <i>Utiliti</i>                       | -          | <i>RM15,000</i>               | <i>RM15,000</i>  | <i>RM15,000</i> |
| <i>Susut nilai</i>                   | -          | <i>RM10,000</i>               | <i>RM10,000</i>  | <i>RM10,000</i> |
| <i>Sewaan</i>                        | -          | <i>RM6,000</i>                | <i>RM6,000</i>   | <i>RM6,000</i>  |
| <b><i>JUMLAH OVERHED TETAP</i></b>   |            | <i>RM31,000</i>               | <i>RM31,000</i>  | <i>RM31,000</i> |
| <b><i>JUMLAH OVERHED</i></b>         |            | <i>x</i>                      | <i>RM131,000</i> | <i>x</i>        |

*Anda dikehendaki :*

CLO2  
C3

a) *Mengira kos seunit*

[5 markah]

CLO2  
C3

b) *Menyediakan Belanjawan Fleksibel untuk 10,000 dan 30,000 jam mesin*

[10 markah]

**SOALAN TAMAT**