

**SULIT**



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

**JABATAN KEJURUTERAAN AWAM**

**PEPERIKSAAN AKHIR  
SESI DISEMBER 2017**

**DCW5152 : PRODUCT COSTING**

**TARIKH : 06 APRIL 2018  
MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)**

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Kertas ini mengandungi **TIGA BELAS (13)** halaman bercetak.

Bahagian A: Struktur (2 soalan)  
Bahagian B: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Borang Estimate Costing

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**SECTION A : 50 MARKS*****BAHAGIAN A : 50 MARKAH*****INSTRUCTION:**

This section consists of **TWO (2)** structured questions. Answer **ALL** questions.

***ARAHAN :***

*Bahagian ini mengandungi DUA (2) soalan berstruktur. Jawab semua soalan.*

**QUESTION 1*****SOALAN 1***CLO1  
C1

- a. Identify the stages in accounting cycle with the aid of a diagram.

*Kenalpasti peringkat-peringkat di dalam kitaran perakaunan sepertimana anda pelajari di dalam kelas dengan bantuan gambarajah,*

[5 marks]

[5 markah]

CLO1  
C2

- b. Classify whether these following general costs for manufacturing product is **manufacturing costs** or **non-manufacturing costs**.

*Kelaskan kos-kos umum untuk pembuatan produk yang berikut samada kos pembuatan atau kos bukan-pembuatan.*

- i. Depreciation of radial arm saw machine

*Susutnilai mesin gergaji tangan radial*

- ii. Maintenance work for warehouse

*Kerja menyenggara gudang*

- iii. Plywood

*Papan lapis*

- iv. Telephone bills

*Bil-bil telefon*

- v. Sawn timber

*Kayu bergergaji*

- vi. Production Manager  
*Pengurus Pengeluaran*
- vii. International Expo 2017  
*Ekspo Antarabangsa 2017*
- viii. Custom duty  
*Duti kastam*
- ix. Good and service taxes (GST)  
*Cukai barangan dan perkhidmatan*
- x. Finishing line supervisor  
*Penyelia bahagian kemasiapan*

[10 marks]

[10 markah]

CLO2  
C2

- c. Borneon Wood Sdn. Bhd. makes computer table. The market dictates a price of RM500 for a model with its particular features. Variable costs per unit are RM230, total fixed cost is RM395,000. Calculate the breakeven point in units for the sales of the computer tables?

*Borneon Wood Sdn. Bhd. membuat meja komputer. Pasaran telah menetapkan harga RM500 untuk sebuah model dengan ciri-ciri tertentu. Kos berubah per unit adalah RM230, jumlah keseluruhan kos tetap adalah RM395,000. Kirakan nilai takat pulangan modal di dalam unit untuk jualan meja sisi tersebut?*

[10 marks]

[10 markah]

**QUESTION 2**  
**SOALAN 2**

CLO 1  
C1

- a. Material control is a system to ensure that material of the right quality is purchased in the right quantity, at the right time and at the right price. List down the materials control procedures.

*Pengawalan bahan adalah satu sistem untuk memastikan material adalah berkualiti apabila dibeli dengan kuantiti yang betul, pada masa yang tepat dan pada harga yang sesuai. Senaraikan prosedur pengawalan material.*

[5 marks]

[5 markah]

CLO 1  
C2

- b. Explain the work plan of product costing.  
Terangkan perancangan kerja bagi pengkosan product.

(10 marks)

[10 markah]

CLO 1  
C3

- c. From the information given, complete the Bill of Material  
*Dari maklumat yang diberikan, tentukan Senarai Bahan*

(10 marks)

[10 markah]

cutting list:

*Senarai potong:*

Parts <i>Bahagian</i>	Quantity & Description <i>Kuantiti &amp; Penerangan</i>	Dimensions <i>Dimensi</i>
A	1 top	39" X 27" X 1"
B	4 legs	28" X 2 1/6" X 21/6"
C	2 long rails	30 3/4" X 2 3/8" X 7/8"
D	2 short rails	18 3/4" X 2 3/8" X 7/8"

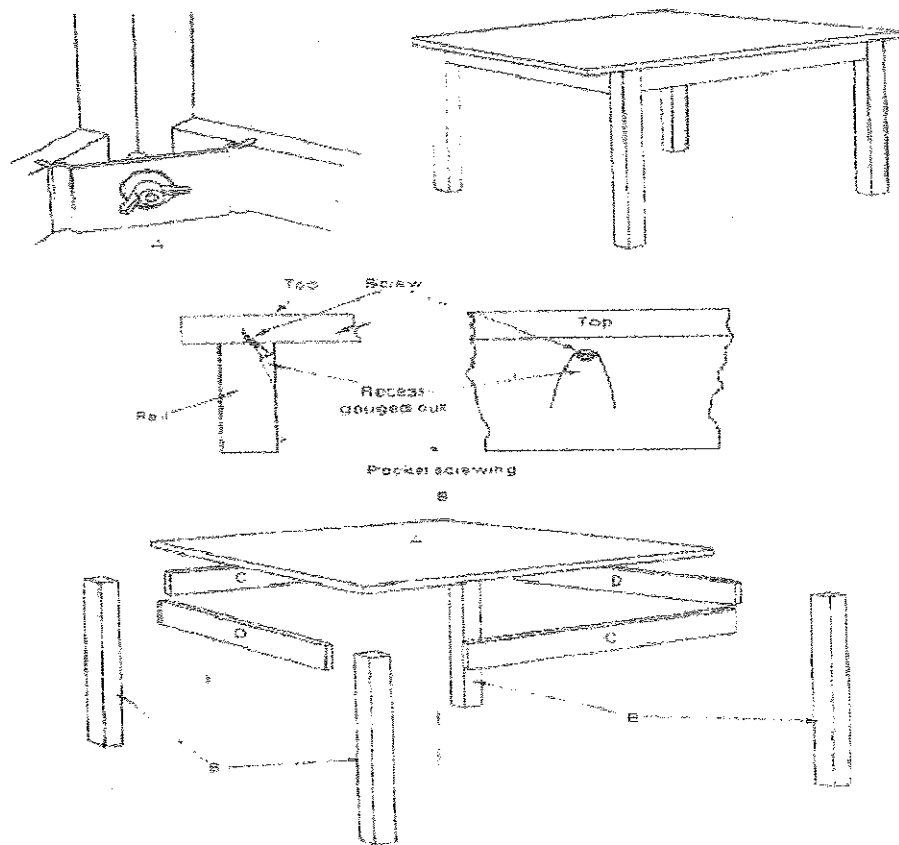


Figure 1 : Square Top Table  
Rajah 1 : Meja Empat Segi

**SECTION B : 50 MARKS****BAHAGIAN B : 50 MARKAH****INSTRUCTION:**

This section consists of **FOUR (4)** essay questions. Answer **TWO (2)** questions only.

**ARAHAN:**

*Bahagian ini mengandungi EMPAT (4) soalan esei. Jawab DUA (2) soalan sahaja.*

**QUESTION 1****SOALAN 1**

- CLO 1  
C2
- a. Identify the importance of Cost Accounting in a business or company.  
*Kenalpasti kepentingan Perakauanan Kos di dalam satu perniagaan atau syarikat*
- (5 marks)  
[5 markah]
- CLO 1  
C2
- b. Classification of cost can be identified according to **FIVE (5)** factors. Explain the factors.  
*Klasifikasi kos boleh dikenalpasti berdasarkan LIMA (5) faktor. Terangkan factor-factor tersebut.*
- (10 marks)  
[10markah]
- CLO 2  
C3
- c. Pagoh Enterprise makes and sells product Gasing at a price of RM50 per unit. The variable cost is RM40 per unit and the budgeted fixed cost is RM60,000. Budgeted sales are 8,000 units.
- Calculate:
- (i) the breakeven point in unit and RM  
*titik pulang modal dalam unit dan RM*
- [8 marks]  
[8 markah]
- (ii) contribution to Sales Ratio  
*peratus sumbangan kadar jualan*
- [2 marks]  
[2 markah]

## QUESTION 2

## SOALAN 2

CLO1  
C1

- a. Define breakeven point in cost accounting terms.

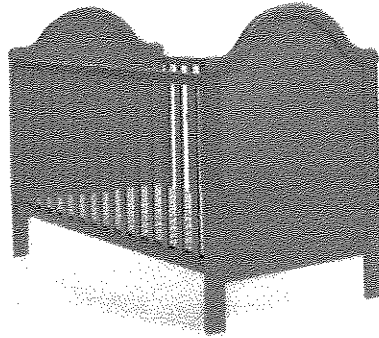
*Takrifkan takat pulangan modal di dalam istilah perakaunan kos.*

[3 marks]

[3 markah]

CLO1  
C2

- b.

**WOODEN BABY COT**

Price per unit = RM700

*Harga seunit = RM700*

Variable cost per unit = RM430

*Kos berubah-ubah per unit = RM430*

Fixed costs = RM470,000

*Kos tetap = RM470,000*

Target profit = RM70,000

*Sasaran keuntungan = RM70,000*

Estimated sales = 5000 unit

*Anggaran jualan = 5000 unit*

Suppose that Selangan Batu Sdn. Bhd. wants to produce a new wooden baby cot, and forecasted the information above. Determine the revenue of total sales based on the information.

*Mengandaikan Selangan Batu Sdn. Bhd. hendak menghasilkan katil bayi berkayu yang baharu, dan telah meramalkan maklumat di atas. Tentukan pendapatan daripada jumlah jualan berpandukan kepada maklumat tersebut.*

[7 marks]

[7 markah]

CLO1  
C3

- c. Due to the decreasing sales of sole product of Sabah Wooden Top, Inc., a wooden table top component for coffee table; it has been experiencing difficulty for some time. The company's contribution format income statement for recent month is given below:

*Disebabkan oleh jualan yang tidak menentu, satu-satunya produk Sabah Wooden Top Inc. iaitu komponen atas meja berkayu untuk meja kopi, telah mengalami masalah pada sesuatu masa. Penyata pendapatan dalam format sumbangan syarikat bagi bulan yang terkini adalah seperti di bawah:*

Sales (20,000 units × RM40 per unit).....	RM800,000
<i>Jualan (20,000 units × RM40 per unit).....</i>	<i>RM800,000</i>
Variable expenses.....	680,000
<i>Perbelanjaan berubah-ubah.....</i>	<i>680,000</i>
Contribution margin.....	120,000
<i>Margin penyumbang.....</i>	<i>120,000</i>
Fixed expenses.....	128,000
<i>Perbelanjaan tetap.....</i>	<i>128,000</i>
Net operating loss.....	RM (8,000)
<i>Kerugian operasi bersih.....</i>	<i>RM (8,000)</i>

**Required to:**

***Dikehendaki untuk:***

- (i) Compute the company's CM ratio and its break-even point in both units and RM.  
*kirakan "CM ratio" dan takat pulangan modal di dalam unit dan RM bagi kedua-duanya.*

[5 marks]

[5 markah]



- (ii) The president believes that a RM12,500 increase in the monthly advertising budget, combined with an intensified effort by the sales staff, will result in an increase of RM32,000 in monthly sales. Calculate the monthly net profit or loss of the company.

*Presiden syarikat percaya bahawa dengan kenaikan bajet bulanan pengiklanan sebanyak RM12,500, bersepadu dengan usaha yang dilipatgandakan oleh staf jualan, akan membawa hasil kenaikan RM32,000 jualan bulanan. Kirakan keuntungan atau kerugian operasi bersih syarikat.*

[5 marks]

[5 markah]

- (iii) Referring to the original data, the sales manager is convinced that a 15% reduction in the selling price, combined with an increase of RM25,000 in the monthly advertising budget, will cause unit sales to double. Calculate the new contribution format income statement look like if these changes are adopted.

*Dengan merujuk kepada data yang asal, Pengurus jualan telah diyakinkan bahawa pengurangan sebanyak 15% daripada harga jualan, bersama-sama dengan kenaikan RM25,000 bajet pengiklanan bulanan, akan menyebabkan unit jualan menjadi berganda. Kirakan penyata pendapatan format sumbangan berdasarkan perubahan maklumat yang diberikan.*

[4 marks]

[4 markah]

## QUESTION 3

## SOALAN 3

CLO1  
C2

- a. Syarikat Perabot Borneo Sdn. Bhd. makes dining table legs. The cost of the current production level of 50,000 units are:

*Syarikat Perabot Borneo Sdn. Bhd. membuat kaki meja makan. Kos pada paras pengeluaran semasa 50,000 unit adalah:*

Direct materials	RM2.50
<i>Bahan langsung</i>	<i>RM2.50</i>
Direct wages	RM1.25
<i>Gaji langsung</i>	<i>RM1.25</i>
Variable overhead	RM1.75
<i>Overhed berubah</i>	<i>RM1.75</i>
Fixed costs	RM3.50
<i>Kos tetap</i>	<i>RM3.50</i>
<hr/>	
<b>Total cost of production</b>	<b>RM9.00</b>
<i>Jumlah besar kos pengeluaran</i>	<i>RM9.00</i>

The component of dining table legs could be bought for RM7.75 and, if so, the production capacity utilized at present would be unused. Assuming that there are no overriding technical considerations, calculate the cost to decide whether *dining table legs should be bought or manufactured*.

*Komponen kaki meja makan tersebut boleh dibeli dengan harga RM7.75 dan, jika perlu, kapasiti pengeluaran yang digunakan sekarang tidak akan digunakan. Dengan mengandaikan tiada yang mengatasi pertimbangan teknikal, kirakan kos untuk memilih sama ada kaki meja makan tersebut perlu dibeli atau dihasilkan.*

[10 marks]

[10 markah]

CLO2  
C3

- b. "Define the problem" is an initial step for the steps in rational decision making process. Explain in correct sequence the steps in rational decision making process.
- "Kenalpasti masalah" adalah langkah awal bagi langkah-langkah di dalam proses membuat keputusan yang rasional. Terangkan di dalam turutan yang betul langkah-langkah di dalam proses membuat keputusan yang rasional.*

[10 marks]

[10 markah]

CLO2  
C4

- c. Identify the additional factors to consider when accepting a special order.
- Kenalpasti faktor tambahan di dalam penerimaan tempahan khas.*

[5 marks]

[5 markah]

#### QUESTION 4

#### SOALAN 4

CLO 1  
C2

- a. Briefly explain Process Costing and Service Costing.
- Terangkan dengan ringkas Pengkosan Proses dan Pengkosan Perkhidmatan.*

[5 marks]

[5 markah]

CLO 1  
C3

- b. The following data was extracted from Anis Company's current year budget.
- Data di bawah di ambil dari belanjawan terkini Syarikat Anis.*

	MachineShop	Assembly Shop	Finishing Shop
Direct Labour hours	20,000	18,000	10,000
Hourly wage rate	RM9.75	RM9.30	RM9.00
Production overheads	RM210,000	RM135,000	RM60,000

A customer has requested a quotation for supplying a special piece of equipment and the estimator has worked out the following details:

*Seorang pelanggan telah meminta satu sebut harga bagi membekalkan satu alat khas dan seorang penganggar harga telah mengeluarkan data di bawah:*

	RM
Components to be purchased	648
Materials from store	840
Direct Labor:	
Machining	80 hours
Assembling	40 hours
Finishing	30 hours
Delivery cost to customer	180

Administration and marketing costs are covered by adding 20% to the cost manufacture. 12 ½% is added to the total ( delivered ) cost of profit. Anis Company uses the direct labour hours basis to absorb its overhead cost for each job.

Required : calculate the price to be quoted.

*Diperlukan: kirakan harga yang akan dianggarkan.*

[10 marks]  
[10markah]

CLO 2  
C4

c. From the information given below, estimate the cost of the product with 50% mark-up.

*Dari maklumat yang diberikan di bawah, sediakan kos anggaran bagi produk dengan keuntungan 50%.*

(10 marks)  
[10 markah]

Cutting list:

*Senarai potong:*

Parts <i>Bahagian</i>	Quantity & description <i>Kuantiti &amp; Penerangan</i>	Dimensions <i>Dimensi</i>
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Estimate price / unit:

*Anggaran kos / unit*

Description	Quantity	Price (RM)
Meranti beams	1 pcs	3.50/foot
Meranti plank	1 pcs	2.50/foot
Plywood	1 pcs	25.00/pcs
Screw	1 unit	0.10
Varnish/Syellac	15 liter	40.00
Sandpaper	1 pcs	0.50
Glue block & pinned	1 pcs	2.50
Thinner	15 liter	22.50
Edge banding	50m	35.00
Overhead machine	8 hours/day	2.80/h
Labour cost	8 hours/day/worker	20.00/day/worker

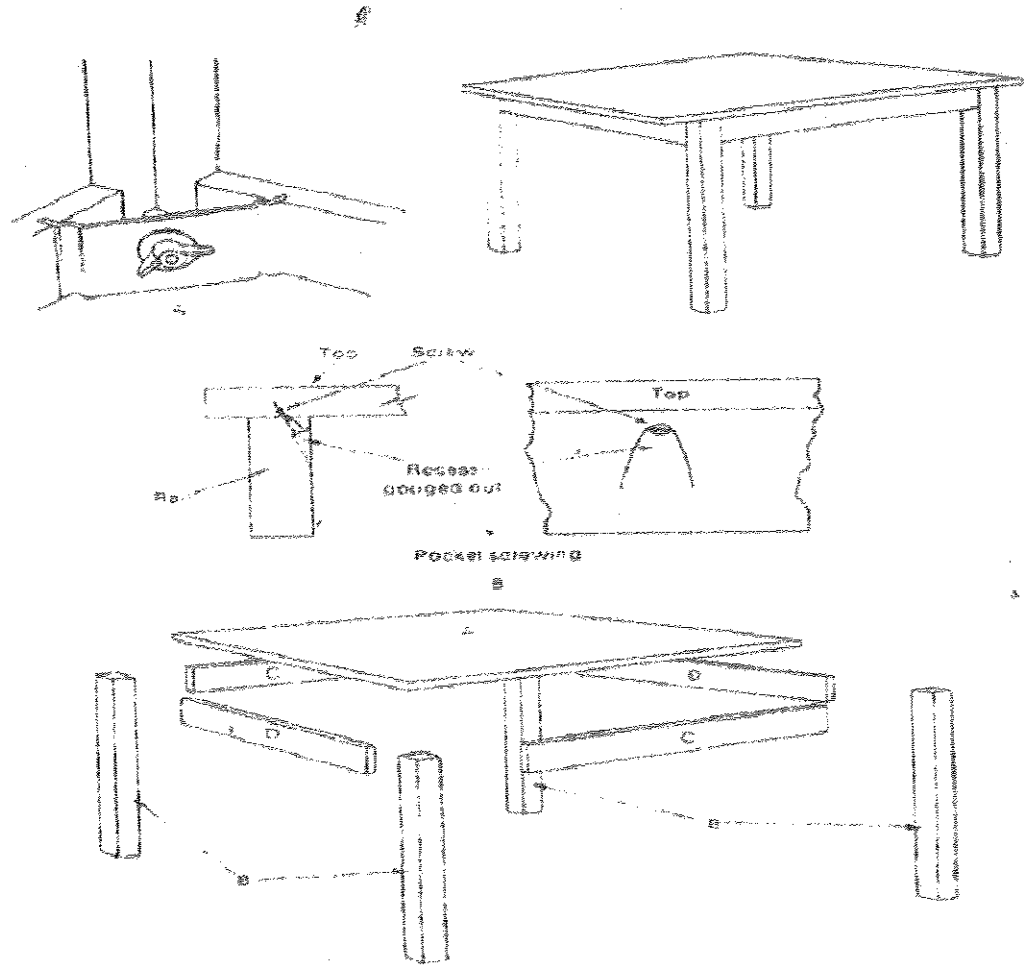


Figure 1: Square Top Table  
*Rajah 1: Meja Empat Segi*

SOALAN TAMAT

