

**SULIT**



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

**JABATAN KEJURUTERAAN AWAM**

**PEPERIKSAAN AKHIR  
SESI DISEMBER 2016**

**DCW5152 : PRODUCT COSTING**

**TARIKH : 05 APRIL 2017  
MASA : 11.15 AM - 1.15 PM (2 JAM)**

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Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Bahagian A : Struktur (2 soalan)

Bahagian B : Struktur (4 soalan)

Dokumen sokongan yang disertakan : *Estimating Costing Form* dan *Bills of Material Form*

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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**

CLO 1  
C1

a) Describe the accounting cycle using an appropriate diagram.

*Terangkan kitaran perakaunan dengan menggunakan gambarajah yang sesuai.*

[5 marks]

[5 markah]

CLO 1  
C2

b) Explain in detail the cost incurred during product manufacturing.

*Huraikan secara terperinci kos-kos yang terlibat semasa pembuatan produk.*

[10 marks]

[10 markah]

CLO 2  
C4

c) Ukhwah Sdn Bhd runs a training in Kota Damansara. The firm charges RM 250 per participant. The estimated fixed cost of Ukhwah for the period is RM 85,000. The variable cost per participant is expected to be RM 125. The variable costs consist of printed materials, stationery and refreshments. As the consultant of Ukhwah, find out the following information:

*Ukhwah Sdn Bhd menjalankan perniagaan berbentuk latihan atau konsultasi di Kota Damansara. Syarikat mengenakan bayaran sebanyak RM 250 bagi seorang peserta. Kos tetap bagi Ukhwah bagi tempoh tersebut ialah RM 85,000. Kos boleh ubah bagi peserta ialah RM 125. Kos boleh ubah terdiri daripada bahan bercetak, alat tulis dan kudapan. Sebagai seorang konsultan di Ukhwah, cari maklumat di bawah.*

Average selling price per unit RM 60 / *Purata harga jualan per unit RM 60*

Average cost price per unit RM 50 / *Purata harga kos per unit RM 50*

Monthly fixed expenses / <i>Belanja tetap bulanan</i>	RM
Rent / <i>Sewa</i>	1,300
Wages of helpers / <i>Gaji penolong</i>	1000
Other fixed costs / <i>Lain-lain kos tetap</i>	300
Total fixed cost / <i>Jumlah kos tetap</i>	2,600

Calculate CVP (Units) and CVP (RM)

*Kirakan CVP (Unit) dan CVP (RM)*

[10 marks]

[10 markah]

### QUESTION 2

#### SOALAN 2

CLO 2  
C1

a) State the rationale of decision making.

*Nyatakan apakah rasional membuat keputusan.*

[5 marks]

[5 markah]

CLO 2  
C2

b) Classify the type of costs in management decision making.

*Klasifikasikan jenis-jenis kos di dalam membuat keputusan bagi pengurusan.*

[10 marks]

[10 markah]

CLO 1  
C4

c) Differentiate between Job order and Process Costing.

*Bezakan di antara Perintah Kerja dan Proses Pengkosan.*

[10 marks]

[10 markah]

### SECTION B : 50 MARKS

#### BAHAGIAN B : 50 MARKAH

#### INSTRUCTION:

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

#### ARAHAN:

*Bahagian ini mengandungi EMPAT (4) soalan berstruktur. 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  
C3

b) Classification of cost can be identified according to **FIVE (5)** factors.

*Klasifikasi kos boleh dikenalpasti berdasarkan LIMA (5) faktor.*

i. List out the factors.

*Senaraikan faktor-faktor tersebut.*

[5 marks]

[5 markah]

ii. Interpret **TWO (2)** of the factors.

*Tafsirkan DUA (2) daripada faktor di (i).*

[5 marks]

[5 markah]

CLO 2  
C3

c) Selandar Sdn Bhd makes and sells product Zee at a price of RM 50 per unit. The variable cost is RM 40 per unit and the budgeted fixed cost is RM 60,000. Budgeted sales are 8,000 units. Calculate:

*Selandar Sdn. Bhd. membuat dan menjual produk Zee pada harga RM 50 seunit. Kos berubah seunit adalah RM 40 manakala kos tetap diperuntukkan RM 60,000. Belanjawan jualan adalah 8,000 units. Kirakan:*

i. The break-even point. / *Titik Pulang Modal.*

[5 marks]

[5 markah]

- ii. The margin of safety. / *Margin Keselamatan.*

[5 marks]  
[5 markah]

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

CLO 2  
C3

- a) Hello Sdn Bhd produces and sells paper plates to retailers for RM3 per unit. The variable cost per plate is as follows:

*Hello Sdn Bhd menghasilkan dan menjual pinggan kertas kepada peruncit RM3.00.*

*Kos mudah alih dengan bagi setiap pengguna adalah seperti di bawah:*

	RM
Direct Materials	0.40
Direct Labour	0.70
Variable Overheads	0.50
Selling Expenses	0.20

The fixed manufacturing cost amounted to RM 120,000 per year. Total fixed administrative cost is RM 30,000. Calculate:

*Kos tetap berjumlah RM 120,000 setahun, manakala kos tetap bagi kos pentadbiran ialah RM 30,000. Kirakan:*

- i. Number of paper plates that must be sold in order to break even.

*Jumlah pinggan kertas yang perlu dijual untuk mendapat titik pulang modal.*

- ii. How many plates must be sold in order to earn a profit of RM 66,000?

*Berapa banyak pinggan yang perlu dijual sekiranya ingin mendapatkan keuntungan sebanyak RM 66,000?*

- iii. Margin of Safety / *Margin Keselamatan.*

[15 marks]  
[15 markah]

CLO 2  
C4

- b) Borhan Berhad uses job order costing system in its production process. Production overhead is applied based on direct labour hours incurred. The following information concerns a customer order for the job number 2340R:

*Borhan Berhad menggunakan system pesanan kerja di dalam proses pengeluaran. Overhead Pengeluaran digunakan berasaskan jumlah jam buruh. Maklumat di bawah adalah berdasarkan pesanan pelanggan bagi nombor kerja 2340R.*

**Direct Material used**

Requisition Number 2341	RM 880
Requisition Number 2342	RM 906
Requisition Number 2343	RM 248

**Bahan Langsung yang digunakan**

Permintaan Bernombor 2341	RM 880
Permintaan Bernombor 2342	RM 906
Permintaan Bernombor 2343	RM 248

**Direct Labour**

Machining Department	8 hours at RM9 per hour
Assembly Department	5 hours at RM10 per hour
Inspection Department	7 hours at RM12 per hour

**Buruh Langsung**

Bahagian Pemesinan	8 jam pada RM 9 sejam
Bahagian Pemasangan	5 jam pada RM 10 sejam
Bahagian Pemeriksaan	7 jam pada RM 12 sejam

In addition, production overhead cost is applied to the job at the rate of RM 11 per direct labour hour. The selling and distribution overhead is RM 180. Profit is estimated at 25% of the total cost.

*Sebagai tambahan, kos overhead pengeluaran diaplikasikan kepada kerja dengan kadar RM11 bagi setiap jam buruh langsung. Overhead jualan dan agihan ialah RM 180. Keuntungan dianggarkan sebanyak 25% daripada keseluruhan kos.*

Prepare a job cost sheet for the job number 2340R.

*Sediakan lembaran kos kerja bagi nombor kerja 2340R.*

[10marks]  
[10 markah]

**QUESTION 3**  
**SOALAN 3**

CLO 2  
C2

- a) Draw a diagram to explain the roles of management accountant in the management process.

*Lukiskan satu rajah bagi menerangkan peranan akauntan pengurusan di dalam proses pengurusan.*

[10 marks]  
[10 markah]

CLO 2  
C3

- b) Interpret the steps in rational decision making process.

*Tafsirkan langkah-langkah di dalam proses membuat keputusan yang rasional.*

[15 marks]  
[15 markah]

**QUESTION 4**  
**SOALAN 4**

CLO 1  
C3

- a) 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:*

	<i>RM</i>
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. 12.5% 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.

Calculate the price to be quoted.

*Kirakan harga yang akan dianggarkan.*

[15 marks]  
[15 markah]

CLO 1  
C3

- b) From the information given, prepare estimate costing for the product with 50% mark-up.

*Dari maklumat yang diberikan, sediakan kos anggaran bagi produk dengan 50% "mark-up".*

[10 marks]  
[10 markah]

Cutting list:

*Senarai potong:*

Parts	Quantity & description	Dimensions
<i>Bahagian</i>	<i>Kuantiti &amp; Penerangan</i>	<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"

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





BILLS OF MATERIAL

BILL SHEET OF ONE			BILL OF MATERIALS									SHEET ___ OF ___	
Part No.	Part per Article	Part Name	Finish			Rough			Species	Moulder	Parts per R. Blank	Net Rough Footage per	
			L	W	T	L	W	T				R. Blank	Article