

**SULIT**



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

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI JUN 2016**

**DPA2023: BASIC COST ACCOUNTING**

**TARIKH : 27 OKTOBER 2016**

**MASA : 2.30 PM - 4.30 PM (2 JAM)**

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Kertas ini mengandungi **LAPAN (8)** 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 question paper consists of **FOUR (4)** structured questions. Answer **ALL** questions.

**ARAHAN:**

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

**QUESTION 1**

- CLO1  
C1
- (a) (i) List **FOUR (4)** disadvantages faced by a company that does not implement a cost accounting system. [8 marks]
- CLO1  
C2
- (ii) State **SIX (6)** differences between Cost Accounting and Financial Accounting. [12 marks]
- CLO1  
C2
- (b) Classify the following costs under **Variable Cost** or **Fixed Cost**.
- (i) Direct material
  - (ii) Depreciation on straight line method
  - (iii) Insurance on factory building
  - (iv) Direct labour
  - (v) Supervisory salary
- [5 marks]

**SOALAN 1**

- CLO1  
C1 (a) (i) Senaraikan **EMPAT (4)** kelemahan kepada sesebuah syarikat yang tidak mengamalkan sistem perakaunan kos. [8 markah]
- CLO1  
C2 (ii) Berikan **ENAM (6)** perbezaan di antara Perakaunan Kos dan Perakaunan Kewangan. [12 markah]
- CLO1  
C2 (b) Bezakan kos-kos berikut sama ada **Kos Berubah** atau **Kos Tetap**.
- (i) Bahan langsung
- (ii) Susutnilai kaedah garis lurus
- (iii) Insuran bangunan kilang
- (iv) Buruh langsung
- (v) Gaji penyelia [5 markah]

**QUESTION 2**

- CLO1  
C2 (a) Alissa is a worker in Quick Manufacturing Co. She had worked for 8 hours with a basic pay of RM3.00 per hour. The company has decided that the standard hours for 100 units is 1 hour. With the total production of 1,200 units, compute the total wages earned based on the bonus scheme below:
- (i) Halsey  
(ii) Halsey-Weir  
(iii) Rowan [15 marks]
- CLO1  
C2 (b) Explain **THREE (3)** advantages and **TWO (2)** disadvantages of group bonus scheme. [10 marks]

**SOALAN 2**

- CLO1  
C2 (a) Alissa seorang pekerja di Syarikat Pengeluaran Quick. Dia telah bekerja selama 8 jam dengan gaji asas sebanyak RM3.00 sejam. Syarikat telah menetapkan jam standard bagi 100 unit ialah 1 jam. Dengan jumlah pengeluaran sebanyak 1,200 unit, kirakan jumlah gaji yang diperolehi berdasarkan skim bonus di bawah:
- (i) Halsey  
(ii) Halsey-Weir  
(iii) Rowan [15 markah]
- CLO1  
C1 (b) Jelaskan **TIGA (3)** kelebihan dan **DUA (2)** kelemahan skim bonus berkumpulan. [10 markah]

## QUESTION 3

Below is the information regarding the operation of Cergas Jaya Company for the year ended December 2014:

Opening stock		None
Output		60,000 units
Unit sold		55,000 units
Closing stock		5,000 units
Production cost	- Material	RM0.90 per unit
	- Labour	RM1.80 per unit
	- Variable overhead	RM0.50 per unit
	- Fixed overhead	RM18,000

Variable selling and administration expenses are 4% on sales and fixed selling and administration expenses are RM8,000. Selling price is at RM4.50 per unit.

Normal capacity for the production is 50,000 units.

**You are required to:**

CLO2  
C3 (a) Prepare the income statement for the year ended December 2014 based on Marginal Costing.

[12 marks]

CLO2  
C3 (b) Prepare the income statement for the year ended December 2014 based on Absorption Costing.

[13 marks]

## SOALAN 3

Di bawah adalah maklumat berkaitan operasi Syarikat Cergas Jaya bagi tahun berakhir Disember 2014:

Stok awal		Tiada
Pengeluaran		60,000 unit
Unit jualan		55,000 unit
Stok akhir		5,000 unit
Kos Pengeluaran	- Bahan	RM0.90 seunit
	- Buruh	RM1.80 seunit
	- Kos berubah	RM0.50 seunit
	- Kos tetap	RM18,000

Belanja jualan dan pentadbiran berubah ialah 4% ke atas jualan dan belanja jualan dan pentadbiran tetap ialah RM8,000. Harga jualan ialah RM4.50 seunit.

Kapasiti pengeluaran normal sebanyak 50,000 unit.

**Anda dikehendaki untuk:**

CLO2  
C3 (a) Sediakan penyata pendapatan bagi tahun berakhir Disember 2014 berdasarkan Pengkosan Marginal.

[12 markah]

CLO2  
C3 (b) Sediakan penyata pendapatan bagi tahun berakhir Disember 2014 berdasarkan Pengkosan Serapan.

[13 markah]

## QUESTION 4

CLO3  
C2

- (a) Casa Impiana Manufacturing Co. manufactures high quality sofa set and the company assesses the following standard for one set of their sofa:

	RM
Direct material : 20 meters @ RM100.00 per meter	2,000
Direct labour : 20 hours @ RM4.50 per hour	90
Budgeted production (sets)	200

In August 2014, 250 units sofa sets has been produced. The cost for direct material and direct labour are as follows:

Direct material : 5,500 meters @ RM98.50 per meter
Direct labour : 5,100 hours @ RM4.40 per hour

**You are required to compute:**

- (i) Direct Material Price Variance
- (ii) Direct Material Quantity Variance
- (iii) Direct Labour Rate Variance
- (iv) Direct Labour Efficiency Variance [22 marks]

CLO3  
C2

- (b) List **THREE (3)** factors that may be the cause of the material and labour variances.

[3 marks]

## SOALAN 4

CLO3  
C2

- (a) Syarikat Pengeluaran Casa Impiana mengeluarkan set sofa berkualiti tinggi dan syarikat ini menilai standard kos bagi satu set sofa seperti berikut:

	RM
Bahan langsung : 20 meter @ RM100.00 semeter	2,000
Buruh langsung : 20 jam @ RM4.50 sejam	90
Anggaran pengeluaran (set)	200

Pada Ogos 2014, 250 set sofa telah dikeluarkan. Bahan langsung dan buruh langsung adalah seperti berikut:

Bahan langsung : 5,500 meter @ RM98.50 semeter
Buruh langsung : 5,100 jam @ RM4.40 sejam

**Anda dikehendaki mengira:**

- (i) Varian Harga Bahan Langsung
- (ii) Varian Kuantiti Bahan Langsung
- (iii) Varian Kadar Buruh Langsung
- (iv) Varian Kecekapan Buruh Langsung

[22 markah]

CLO3  
C2

- (b) Senaraikan **TIGA (3)** faktor yang menyebabkan berlakunya varian bahan dan buruh.

[3 markah]

**SOALAN TAMAT**