

SULIT



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

JABATAN PERDAGANGAN

PENILAIAN ALTERNATIF

SESI 1 : 2021/2022

DPA20193: BASIC COST ACCOUNTING

NAMA PENYELARAS KURSUS: KHAIRIANI BINTI OTHMAN

KAEDAH PENILAIAN : PEPERIKSAAN ATAS TALIAN

JENIS PENILAIAN : SOALAN STRUKTUR (4 SOALAN)

TARIKH PENILAIAN : 28 JANUARI 2022

TEMPOH PENILAIAN : 2 JAM

LARANGAN TERHADAP PLAGIARISM (AKTA 174)

**PELAJAR TIDAK BOLEH MEMPLAGIAT APA-APA IDEA, PENULISAN, DATA
ATAU CIPTAAN ORANG LAIN. PLAGIAT ADALAH SALAH SATU
PENYELEWENGAN AKADEMIK. SEKIRANYA PELAJAR DIBUKTIKAN
MELAKUKAN PLAGIARISM, PENILAIAN BAGI KURSUS BERKENAAN AKAN
DIMANSUHKAN DAN DIBERI GRED F DENGAN NILAI MATA 0.**

**(RUJUK BUKU ARAHAN-ARAHAN PEPERIKSAAN DAN KAEDAH PENILAIAN (Diploma) EDISI 6, JUN 2019,
KLAUSA 17.3)**

SECTION A: 100 MARKS***BAHAGIAN A: 100 MARKAH*****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

Fraser & Young (F&Y) is food and beverages company. F&Y products are 99PLUS carbonated drinks and F&J cordials. The company operates four factory which is Shah Alam, Kuala Terengganu, Ipoh and Senai. Rent and insurance paid for each factory are RM7000 and RM15,000 per month respectively.

In January 2021, total direct material cost of X1T2 for Shah Alam, Kuala Terengganu, Ipoh and Senai is RM15,000, while direct labour cost for Shah Alam, Kuala Terengganu, Ipoh and Senai are RM5,000, RM3,000, RM12,000 dan RM6,000 respectively. Depreciation of special machine in Shah Alam cost RM4000 per year.

- | | |
|------------|--|
| CLO1
C1 | <p>a) From the scenario given, identify:</p> <p style="margin-left: 20px;">i. FOUR (4) cost centres of Fraser & Young for which costs may be ascertained and allocated.</p> <p style="text-align: right;">[4 marks]</p> <p style="margin-left: 20px;">ii. THREE (3) fixed costs.</p> <p style="text-align: right;">[3 marks]</p> |
| CLO1
C2 | <p>b) Discuss THREE (3) roles of a cost accountant in Fraser & Young.</p> <p style="text-align: right;">[9 marks]</p> |
| CLO1
C3 | <p>c) Calculate prime cost of product manufacturing in Fraser & Young for January 2021.</p> <p style="text-align: right;">[4 marks]</p> |

SOALAN 1

Fraser & Young (F&Y) ialah syarikat makanan dan minuman. Produk F&Y ialah minuman berkarbonat 99PLUS dan Kordial F&J. Syarikat itu mengendalikan empat kilang iaitu Shah Alam, Kuala Terengganu, Ipoh dan Senai. Sewa dan insurans yang dibayar bagi setiap kilang adalah masing-masing RM7000 dan RM15,000 sebulan.

Pada bulan Januari 2021, jumlah kos bahan mentah langsung X1T2 adalah RM15,000 manakala kos Buruh Langsung bagi kilang Shah Alam, Kuala Terengganu, Ipoh dan Senai masing-masing ialah RM5,000, RM3,000, RM12,000 dan RM6,000. Susut nilai mesin untuk mesin khas di Shah Alam berharga RM4000 setiap tahun.

CLO1
C1

- a) *Daripada senario yang diberikan, kenal pasti:*
- i. **EMPAT (4)** pusat kos Fraser & Young yang mana kos boleh dipastikan dan diperuntukkan.

[4 markah]

- ii. **TIGA (3)** kos tetap.

[3 markah]

CLO1
C2

- b) *Bincangkan **TIGA (3)** peranan akauntan kos di Fraser & Young.*

[9 markah]

CLO1
C3

- (c) *Kira kos utama untuk pengeluaran produk Fraser & Young pada bulan Januari 2021.*

[4 markah]

QUESTION 2CLO1
C1

- (a) Simfoni Kasih Textiles purchased and issued raw silk AI 121 for Batik Exclusive in Jun 2021 as the following:

Jun 3	Purchased 50kg at RM25 per kg
Jun 13	Purchased 30kg at RM130 per kg
Jun 18	Issued 16kg
Jun 24	Purchased 15kg at RM200 per kg
Jun 25	Purchased 20 kg at RM150 per kg
Jun 30	Issued 50kg

You are required to record the movement of inventory using Weighted Average cost method.

[20 marks]

CLO2
C2

- (b) The following data cost are extracted from Grand Continental Manufacturing:

Service Department		Production Department		
ICT	Account	Mixing	Microbial Stabilization	Carbonation
RM 2000	RM 4000	RM 7000	RM 2000	RM 7000

The expenses of service departments charged out on a percentage basis as the following:

	Mixing	Microbial Stabilization	Carbonation	ICT	Account
ICT	20%	30%	50%	-	-
Account	30%	10%	20%	-	-

You are required to report the apportionment of overhead using direct method.

[20 marks]

CLO2
C3

- (c) Messi and Salah are workers in Vellarrial Sport Enterprise. In the first week of October 2021, Messi made 100 units of balls and Salah made 80 units of balls. Messi work for 50 hours a week and Salah work for 90 hours a week respectively. Wages rate is RM3 per hour and RM3.50 per unit. For each of employee, the working hours and output were fixed for each week in the month of October 2021.

Calculate their wages in October 2021 using the following remuneration schemes:

- i. Time based scheme.

[5 marks]

- ii. Straight piece work scheme

[5 marks]

SOALAN 2CLO1
C1

- (a) *Simfoni Kasih Textiles membeli dan mengeluarkan sutera mentah AI 121 untuk produk Batik Eksklusif pada Jun 2021 seperti berikut:*

3 Jun Beli 50kg pada harga RM25 sekilogram

13 Jun Beli 30kg pada harga RM130 sekilogram

18 Jun Mengeluarkan 16kg

24 Jun Beli 15kg pada harga RM200 sekilogram

25 Jun Beli 20 kg pada harga RM150 sekilogram

30 Jun Mengeluarkan 50kg

Anda dikehendaki merekod pergerakan inventori menggunakan kaedah kos Purata Wajaran.

[20 markah]

CLO2
C2

- (b) *Data overhead kos berikut diekstrak daripada Grand Continental Manufacturing:*

<i>Jabatan Perkhidmatan</i>		<i>Jabatan Pengeluaran</i>		
<i>ICT</i>	<i>Akaun</i>	<i>Mengadun</i>	<i>Microbial Stabilization</i>	<i>Carbonation</i>
<i>RM 2000</i>	<i>RM 4000</i>	<i>RM 7000</i>	<i>RM 2000</i>	<i>RM 7000</i>

Perbelanjaan jabatan perkhidmatan dicaj menggunakan asas berikut:

	<i>Mengadun</i>	<i>Microbial Stabilization</i>	<i>Carbonation</i>	<i>ICT</i>	<i>Akaun</i>
<i>ICT</i>	20%	30%	50%	-	-
<i>Akaun</i>	30%	10%	20%	-	-

Anda dikehendaki melaporkan agihan overhead menggunakan kaedah terus.

[20 markah]

CLO2
C3

- (c) *Messi dan Salah adalah pekerja di Vellarrial Sport Enterprise. Pada minggu pertama Oktober 2021, Messi melengkapkan 100 unit bola dan Salah melengkapkan 80 unit bola. Messi bekerja selama 50 jam seminggu dan Salah bekerja selama 90 jam seminggu. Kadar upah ialah RM3 sejam dan RM3.50 seunit. Waktu bekerja dan keluaran mereka setiap minggu pada Oktober 2021 adalah tetap.*

Kira gaji mereka pada bulan Oktober 2021 menggunakan skim imbuhan berikut:

- i. Skim berasaskan masa.*

[5 markah]

- ii. Skim Hasil Kerja*

[5 markah]

QUESTION 3CLO2
C1

- a) The following data were extracted from Omicron Medicines Manufacturing. In July 2021, the business received special order from Africa to produce medicines with order number OM370. The following are cost incurred for Job Order OM370 for three (3) manufacturing departments which is Dispensing and Sieving (DS), Blending and Mixing (BM) and Film Coating and Tableting (FT).

Department/Cost	DS	BM	FT
Direct Materials	RM3000	RM5000	RM10000
Indirect Materials	RM5000	RM2000	RM3000
Operator wages	RM15000	RM10000	RM12000
Factory Supervisor wages	RM1500	RM2800	RM2200
Rent Special Machine	-	-	RM12000

In addition, selling and distribution cost applied to OM370 job was RM7000.

You are required to identify the Prime Cost, Production Overhead and Non-Production Overhead Cost using the Job Cost Sheet for OM370 for the month of July 2021.

[9 marks]

CLO2
C2

- b) Sepatulaju Transport Services operates every day. The following information is related to the operational services of their trucks for the month of Jun 2021.

Weightage of goods transported per trip: 300kg
 Diesel Cost : RM3.50 per liter. (1 liter for 10 km mileage)
 Driver's wages rate : RM200 for each 1000km millage
 Journey : 200 km per day
 Passenger : 40 person per trip.
 Road Tax : RM500 per year
 Insurance : RM12,000 per year

Discuss two (2) possible cost units for the above business.

[4 marks]

CLO2
C3

- c) Based on question 3 (b) calculate variable cost for the month of June 2021.

[2 marks]

SOALAN 3

CLO2
C1

- a) *Data berikut diekstrak daripada Omicron Medicines Manufacturing. Pada Julai 2021, perniagaan itu menerima tempahan khas dari Afrika untuk menghasilkan ubat dengan nombor pesanan OM370. Berikut adalah kos yang ditanggung untuk Pesanan Kerja OM370 untuk tiga (3) jabatan pembuatan iaitu Dispensi dan Penapisan (DS), Mengadun and Membancuh (BM) dan Salutan Filem Coating and Tablet (FT).*

Jabatan/Kos	DS	BM	FT
Bahan mentah langsung	RM3000	RM5000	RM10000
Bahan mentah tidak langsung	RM5000	RM2000	RM3000
Upah Pekerja Operasi	RM15000	RM10000	RM12000
Upah Penyelia Kilang	RM1500	RM2800	RM2200
Sewaan Mesin Khas	-	-	RM12000

Di samping itu, kos penjualan dan pengedaran digunakan untuk kerja OM370 ialah RM7000.

Anda dikehendaki mengenal pasti Kos Utama, Overhed Pengeluaran dan Overhed Bukan Pengeluaran menggunakan Lembaran Kos Kerja untuk OM370 bagi bulan Julai 2021.

[9 markah]

CLO2
C2

- b) *Septulaju Transport Services beroperasi setiap hari. Maklumat berikut berkaitan dengan perkhidmatan operasi trak mereka untuk bulan Jun 2021.*

Berat barang yang diangkut setiap perjalanan: 300kg

Kos Diesel : RM3.50 seliter. (1 liter untuk 10 km perbatuan)

Kadar upah pemandu : RM200 untuk setiap jarak perjalanan 1000km

Jarak Perjalanan: 200 km sehari

Penumpang : 40 orang setiap perjalanan.

Cukai Jalan : RM500 setahun

Insurans : RM12,000 setahun

Bincangkan dua (2) unit kos yang mungkin untuk perniagaan di atas.

[4 markah]

CLO2
C3

c) *Berdasarkan soalan 3 (b) kira kos berubah bagi bulan Jun 2021.*

[2 markah]

QUESTION 4

CLO2
C1

a) Businesses will incur many different types of cost during carrying out their business activities. Describe **TWO (2)** quantitative approach for planning and controlling cost.

[7 marks]

CLO2
C2

b) The following information is extracted from HuwaMei accounting book:

	Budgeted Cost (10,000 direct labour hours)	
	Fixed Cost (RM)	Variable Cost per unit (RM)
Direct materials	-	15.00
Production overhead	16,000	25.00
Direct wages	-	12.00
Administration overhead	5,000	-
Depreciation of machine	3,000	-

You are required to compare budgeted cost at activity level of 10,000 and 20 000 direct labour hours.

[5 marks]

CLO2
C3

c) Based on question 4 (b), calculate the budgeted profit of 10 000 direct labour hours if sales are forecasted at RM600,000.

[3 marks]

SOALAN 4CLO2
C1

- a) *Perniagaan akan menanggung pelbagai jenis kos semasa menjalankan aktiviti perniagaan mereka. Huraikan DUA (2) pendekatan kuantitatif untuk merancang dan mengawal kos.*

[7 markah]

CLO2
C2

- b) *Maklumat berikut diekstrak daripada buku perakaunan HuwaMei:*

	Belanjawan Kos (10,000 jam buruh langsung)	
	Kos Tetap (RM)	Kos Berubah Seunit (RM)
<i>Bahan mentah langsung</i>	-	15.00
<i>Overhed pengeluaran</i>	16,000	25.00
<i>Upah langsung</i>	-	12.00
<i>Overhead pentadbiran</i>	5,000	-
<i>Susutnilai mesin</i>	3,000	-

Anda dikehendaki membandingkan belanjawan kos pada aras aktiviti 10,000 and 20 000 jam buruh langsung.

[5 markah]

CLO2
C3

- c) *Berdasarkan soalan 4(b), hitung untung dibelanjawan bagi 10 000 jam buruh langsung jika jualan diramalkan pada RM600,000.*

[3 markah]

END OF QUESTIONS**SOALAN TAMAT**