

**SULIT**



**KEMENTERIAN PENDIDIKAN TINGGI  
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI**

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

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI II : 2022/2023**

**DPA20193 : BASIC COST ACCOUNTING**

**TARIKH : 15 JUN 2023**

**MASA : 8.30 AM – 10.30 AM (2 JAM)**

---

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

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

---

**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 berstruktur. Jawab SEMUA soalan.*

**QUESTION 1**

- CLO1 (a) State the steps in purchasing and receiving procedures. [5 marks]
- CLO1 (b) Categorized each of the following cost item according to its cost classifications:

Cost item	Cost classifications			
	Prime Cost	Production Overhead	Administrative Overhead	Selling & Distribution Overhead
<b>Example:</b> <b>Production manager's salary</b>		/		
i) Depreciation of machinery				
ii) Raw material used				
iii) Salesman salaries				
iv) Rental of showroom				
v) Assembler's wages				
vi) Advertising				
vii) Rental of special machine				
viii) Maintenance of photocopying machine				

ix) Salary of security guard for factory				
x) Royalty				

[10 marks]

CLO1

- (c) The data below is extracted from Rahmah Maju Manufacturing Co. Ltd. At 31<sup>st</sup> December 2021.

Price of material	RM5.50 per liter
Cost of ordering	RM25 per order
Carrying cost	20% per annum
Normal consumption	700 liter per week
Minimum consumption	400 liter per week
Maximum consumption	1,000 liter per week
Lead time period	2 - 4 weeks

Assume that the company works 48 weeks a year.

**You are required to report the value of the following items:**

- |      |                         |           |
|------|-------------------------|-----------|
| i.   | Economic Order Quantity | [2 marks] |
| ii.  | Re-order Level          | [2 marks] |
| iii. | Maximum Stock Level     | [2 marks] |
| iv.  | Minimum Stock Level     | [2 marks] |
| v.   | Average Stock Level     | [2 marks] |

**SOALAN 1**

CLO1 (a) Nyatakan langkah-langkah dalam prosedur pembelian dan penerimaan.  
[5 markah]

CLO1 (b) Kategorikan setiap item kos berikut mengikut klasifikasi kos yang sesuai:

<b>Item kos</b>	<b>Klasifikasi kos</b>			
	<b>Kos Prima</b>	<b>Overhed Pengeluaran</b>	<b>Overhed Pentadbiran</b>	<b>Overhed Jualan &amp; Penedaran</b>
<b>Contoh: Gaji pengurus pengeluaran</b>		/		
i) Susut nilai mesin				
ii) Bahan mentah yang digunakan				
iii) Gaji jurujual				
iv) Sewa bilik pameran				
v) Gaji pemasang				
vi) Pengiklanan				
vii) Sewa mesin khas				
viii) Penyelenggaraan mesin fotostat				
ix) Gaji pengawal keselamatan untuk kilang				
x) Royalti				

[10 markah]

- CLO1 (c) *Data di bawah diekstrak dari Rahmah Maju Manufacturing Co. Ltd. Pada 31 Disember 2021.*

<i>Harga bahan</i>	<i>RM5.50 seliter</i>
<i>Kos tempahan</i>	<i>RM25 setiap tempahan</i>
<i>Kos pengangkutan</i>	<i>20% setahun</i>
<i>Penggunaan normal</i>	<i>700 liter seminggu</i>
<i>Penggunaan minimum</i>	<i>400 liter seminggu</i>
<i>Penggunaan maksimum</i>	<i>1,000 liter seminggu</i>
<i>Masa pesanan</i>	<i>2 - 4 minggu</i>

*Andaikan syarikat bekerja 48 minggu setahun.*

***Anda dikehendaki melaporkan nilai item berikut:***

- |             |                                 |                   |
|-------------|---------------------------------|-------------------|
| <i>i.</i>   | <i>Kuantiti Pesanan Ekonomi</i> | <i>[2 markah]</i> |
| <i>ii.</i>  | <i>Tahap Pesanan Semula</i>     | <i>[2 markah]</i> |
| <i>iii.</i> | <i>Tahap Stok Maksimum</i>      | <i>[2 markah]</i> |
| <i>iv.</i>  | <i>Tahap Stok Minimum</i>       | <i>[2 markah]</i> |
| <i>v.</i>   | <i>Purata Tahap Stok</i>        | <i>[2 markah]</i> |

**QUESTION 2**

CLO1 (a) Give **TWO (2)** differences between direct labour and indirect labour. [5 mark]

CLO1 (b) Maju Jaya Sdn. Bhd. paid their labour using the time rates. The company is considering a new payment method based unit produced. The following information is available:

Weekly working hours	45
Hourly rate	RM5.00
Piece rate per unit	RM1
Actual output for the week	235 pieces
Differential piece rate	Up to 100 units per week RM1.50 per unit
	101-200 unit per week RM2.00 per unit
	201 unit and above per week RM3.00 per unit

**You are required to report the value of following item:**

- i. Weekly working hour rate [2 marks]
- ii. Straight piece rate [2 marks]
- iii. Differential piece rate [6 marks]

CLO1

(c) The following data was collected from AA Factory:

Production overhead	RM10,000
Direct Labour hours	4,000 hours
Direct labour Cost	RM8,000
Machine Hours	2,000 hours
Direct Material	RM5,000
Production Output	2,000 units

**You are required to report the value of Overhead Absorption Rate using the following basis:**

- i. Direct Labour Hours [2.5 marks]
- ii. Direct Labour Cost [2.5 marks]
- iii. Machine Hours [2.5 marks]
- iv. Direct Material Cost [2.5 marks]

**SOALAN 2**

CLO1 (a) Berikan DUA (2) perbezaan antara buruh langsung dan buruh tidak langsung. [5 markah]

CLO1 (b) Maju Jaya Sdn. Bhd. membayar buruh mereka menggunakan kadar masa. Syarikat itu sedang mempertimbangkan kaedah pembayaran baharu berasaskan unit keluaran. Maklumat berikut disediakan:

<i>Jam kerja mingguan</i>	45
<i>Kadar setiap jam</i>	RM5.00
<i>Kadar seunit</i>	RM1
<i>Output sebenar seminggu</i>	235 unit
<i>Kadar unit berbeza</i>	Sehingga 100 unit seminggu RM1.50 seunit
	101-200 unit seminggu RM2.00 seunit
	201 unit dan ke atas seminggu RM3.00 seunit

***Anda dikehendaki melaporkan nilai item berikut:***

- i. Kadar jam kerja mingguan* [2 markah]
- ii. Kadar unit lurus* [2 markah]
- iii. Kadar unit berbeza* [6 markah]



CLO1

(c) *Data berikut dikumpul dari Kilang AA:*

<i>Overhed Pengeluaran</i>	<i>RM10,000</i>
<i>Jam Buruh Langsung</i>	<i>4,000 jam</i>
<i>Kos Buruh Langsung</i>	<i>RM8,000</i>
<i>Jam Mesin</i>	<i>2,000 jam</i>
<i>Kos Bahan Langsung</i>	<i>RM5,000</i>
<i>Output pengeluaran</i>	<i>2,000 unit</i>

***Anda dikehendaki melaporkan nilai Kadar Serapan Overhed menggunakan asas berikut:***

- i. Jam Buruh Langsung* [2.5 markah]
- ii. Kos Buruh Langsung* [2.5 markah]
- iii. Jam Mesin* [2.5 markah]
- iv. Kos Bahan Langsung* [2.5 markah]

**QUESTION 3**

- CLO2 (a) Megah Teguh Sdn. Bhd. has accepted an offer for Job 1712 from a customer to make a special custom made furniture.

The following information is available for the job.

	<b>(RM)</b>
Direct Material:	
ABC 150	20,000
ZQR 660	30,000
Direct Labor:	
Assembly department	12,000
Packaging department	9,000
Rental special machine	5,000
Administrative cost	11,400
Overhead Absorption rate:	
Assembly department	RM2.00 per direct labor hour
Packaging department	RM2.00 per machine hour
Machine hour:	
Assembly department	2,000
Packaging department	1,500
Direct labor hour:	
Assembly department	1,500
Packaging department	2,000
Profit Margin	20% on selling price

**You are required to:**

prepare a Cost Sheet for Job 1712 showing clearly:

- i. Prime cost
- ii. Total cost
- iii. Selling price

[10 marks]

- CLO2 (b) Kitty Cat Meow provide pet sitting service. The business takes care of pets while their owners are out of town or busy. Every cat owner is charged RM100 per cat.

Given below is the information regarding the costs involved for the month of December 2021:

Costs	
Number of cat	200 cats
Foods for cat	RM6 per cat
Pet sitting cost	RM30 per cat
Number of staff	5 staff
Staff's wages	RM500 per staff
Utilities	RM550
Rental of premise	RM800
Maintenance cost	RM300
Administrative cost	RM200

**You are required to:**

Calculate the total profit gain by Kitty Cat Meow for the month of December 2021.

[15 marks]

**SOALAN 3**

- CLO2 (a) *Megah Teguh Sdn. Bhd. telah menerima pesanan kerja 1712 daripada pelanggan untuk membuat perabot khas.*

*Maklumat berikut adalah berkaitan dengan pesanan kerja diatas.*

	<b>(RM)</b>
<i>Bahan Langsung:</i>	
<i>ABC 150</i>	<i>20,000</i>
<i>ZQR 660</i>	<i>30,000</i>
<i>Buruh Langsung:</i>	
<i>Jabatan pemasangan</i>	<i>12,000</i>
<i>Jabatan pembungkusan</i>	<i>9,000</i>
<i>Sewa mesin khas</i>	<i>5,000</i>
<i>Kos pentadbiran</i>	<i>11,400</i>
<i>Kadar Penyerapan Overhed:</i>	
<i>Jabatan pemasangan</i>	<i>RM2.00 per jam buruh langsung</i>
<i>Jabatan pembungkusan</i>	<i>RM2.00 per jam mesin</i>
<i>Jam mesin:</i>	
<i>Jabatan pemasangan</i>	<i>2,000</i>
<i>Jabatan pembungkusan</i>	<i>1,500</i>
<i>Jam buruh langsung:</i>	
<i>Jabatan pemasangan</i>	<i>1,500</i>
<i>Jabatan pembungkusan</i>	<i>2,000</i>
<i>Profit Margin</i>	<i>20% atas harga jualan</i>

***Anda dikehendaki:***

*Sediakan Helaian Kos untuk tempahan pesanan kerja 1712 yang menunjukkan dengan jelas:*

- i. Kos utama*
- ii. Jumlah kos*
- iii. Harga jualan*

[10 markah]

- CLO2 (b) *Kitty Cat Meow menyediakan perkhidmatan menjaga haiwan peliharaan. Perniagaan ini menjaga haiwan peliharaan semasa pemiliknya berada di luar bandar atau sibuk. Setiap pemilik kucing dikenakan bayaran RM100 seekor.*

*Berikut adalah maklumat mengenai kos yang terlibat untuk bulan Disember 2021:*

<b><i>Kos</i></b>	
<i>Bilangan ekor kucing</i>	<i>200 ekor</i>
<i>Makanan kucing</i>	<i>RM6 seekor</i>
<i>Kerusi haiwan peliharaan</i>	<i>RM30 seekor</i>
<i>Bilangan staf</i>	<i>5 staf</i>
<i>Upah staf</i>	<i>RM500 per staf</i>
<i>Utiliti</i>	<i>RM550</i>
<i>Sewa bangunan kedai</i>	<i>RM800</i>
<i>Kos penyelenggaraan</i>	<i>RM300</i>
<i>Kos pentadbiran</i>	<i>RM200</i>

***Anda dikehendaki:***

*Mengira jumlah keuntungan yang diperolehi oleh Kitty Cat Meow untuk bulan Disember 2021.*

*[15 markah]*

**QUESTION 4**

CLO2

- (a) Mercy Sdn. Bhd. wishes to estimate the fixed and variable cost of their parcel delivery activity based on the following information.

<b>Number of parcels delivered</b>	<b>Total transportation costs RM</b>
35	6,750
100	16,500
75	12,750
50	9,000
150	24,000

**You are required to:**

- i. ascertain the fixed cost and variable cost for Mercy Sdn. Bhd. by using high and low method. [5 marks]
- ii. calculate the total cost to deliver 125 parcels. [5 marks]

- CLO2 (b) The following data showed a budgeted overhead cost for the month of September 2021 for Sucaa Hatty Sdn. Bhd.:

Activity level	70% 52,500 units RM	90% 67,500 units RM	Cost behaviour
Direct material	26,500	33,750	VC
Direct labor	10,500	13,500	VC
Manufacturing overhead	15,850	20,350	SVC
Electricity	13,175	16,925	SVC
Administrative overhead	5,000	5,000	FC
Rates	700	700	FC
Maintenance	250	250	FC
Selling and distribution overhead	1,750	1750	FC
Commission	52,700	67,700	SVC

**You are required to:**

Prepare a flexible Budget Statement for 85% level of production.

[15 marks]

**SOALAN 4**

CLO2

- (a) *Mercy Sdn. Bhd. ingin menganggarkan kos tetap dan kos berubah bagi aktiviti penghantaran bungkusan mereka berdasarkan maklumat berikut.*

<i>Bilangan bungkusan dihantar</i>	<i>Jumlah kos pengangkutan RM</i>
<i>35</i>	<i>6,750</i>
<i>100</i>	<i>16,500</i>
<i>75</i>	<i>12,750</i>
<i>50</i>	<i>9,000</i>
<i>150</i>	<i>24,000</i>

***Anda dikehendaki:***

- i. *Kenal pasti kos tetap dan kos berubah bagi Mercy Sdn. Bhd. menggunakan kaedah tinggi dan rendah.*  
[5 markah]
- ii. *Kira jumlah kos untuk menghantar 125 bungkusan.*  
[5 markah]



- CLO2 (b) *Data berikut menunjukkan kos overhead belanjawan bagi bulan September 2021 untuk Sucaa Hatty Sdn. Bhd.:*

<i>Tahap aktiviti</i>	<i>70% 52,500 unit RM</i>	<i>90% 67,500 unit RM</i>	<i>Jenis kos</i>
<i>Bahan langsung</i>	<i>26,500</i>	<i>33,750</i>	<i>KB</i>
<i>Buruh langsung</i>	<i>10,500</i>	<i>13,500</i>	<i>KB</i>
<i>Overhead perkilangan</i>	<i>15,850</i>	<i>20,350</i>	<i>KSB</i>
<i>Elektrik</i>	<i>13,175</i>	<i>16,925</i>	<i>KSB</i>
<i>Overhed pentadbiran</i>	<i>5,000</i>	<i>5,000</i>	<i>KT</i>
<i>Kadar</i>	<i>700</i>	<i>700</i>	<i>KT</i>
<i>Penyelenggaraan</i>	<i>250</i>	<i>250</i>	<i>KT</i>
<i>Overhed penjualan dan pengedaran</i>	<i>1,750</i>	<i>1750</i>	<i>KT</i>
<i>Komisyen</i>	<i>52,700</i>	<i>67,700</i>	<i>KSB</i>

***Anda dikehendaki:***

*Sediakan Penyata Belanjawan Fleksibel untuk tahap pengeluaran 85%.*

*[15 markah]*

**SOALAN TAMAT**