

SULIT



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

JABATAN PERDAGANGAN

**PEPERIKSAAN AKHIR
SESI DISEMBER 2017**

DPA2023: BASIC COST ACCOUNTING

TARIKH : 01 APRIL 2018

MASA : 11.15 PAGI – 1.15 TENGAHARI (2 JAM)

Kertas ini mengandungi **TUJUH (7)** 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 struktur. Jawab SEMUA soalan.

QUESTION 1**SOALAN 1**

CLO1
C2

(a) (i) Define Cost Accounting.

Berikan maksud Perakaunan Kos.

[3 marks]
[3 markah]

(ii) State **THREE (3)** importance of Cost Accounting.

Nyatakan TIGA (3) kepentingan Perakaunan Kos.

[3 marks]
[3 markah]

(iii) State **SEVEN (7)** differences between Cost Accounting and Financial Accounting.

Berikan TUJUH (7) perbezaan antara Perakaunan Kos dan Perakaunan Kewangan.

[14 marks]
[14 markah]

(b) Explain the efficient purchasing procedure.

Terangkan secara ringkas prosedur pembelian yang efisien.

[5 marks]
[5 markah]

QUESTION 2

SOALAN 2

CLO1
C1

- a) State the difference between Direct Labour and Indirect Labour.

Nyatakan perbezaan antara Buruh Langsung dan Buruh Tidak Langsung

[1 mark]

[1markah]

- b) Global Ret Company hired four (4) operators M, N, O and P. Below is the information given:

Global Ret Company menggajikan empat (4) pekerja M, N, O dan P. Maklumat diberikan seperti di bawah:

Labour rate per hour paid = RM 3

Kadar bayaran buruh sejam = RM 3

Time Allowed for unit produce:

Masa dibenarkan untuk unit pengeluaran:

Product A = 6 minutes / 6 minit

B = 9 minutes / 9 minit

C = 15 minutes / 15 minit

Operator	Hours Worked	Output (unit)
M	38	Product A = 42 B = 72 C = 92
N	36	Product A = 120 B = 76 C = -
O	40	Product A = - B = - C = 50
P	35	Product A = 120 B = 200 C = -

You are required to calculate:

Anda dikehendaki mengira:

CLO1
C1

- i) Labour rate per unit for product A, B and C

Kadar bayaran buruh seunit untuk Produk A, B dan C

[4 marks]
[4 markah]

CLO1
C2

- ii) Basic wages based on unit produced and working hours for each operator.

Upah berdasarkan unit pengeluaran dan jam bekerja bagi setiap operator.

[20 marks]
[20 markah]

QUESTION 3

SOALAN 3

CLO2
C2

- (a) List **THREE (3)** advantages and **TWO (2)** disadvantages of Marginal Costing.

Senaraikan TIGA (3) kelebihan dan DUA (2) keburukan Pengkoston Marginal.

[5marks]
[5 markah]

- (b)(i) Explain the meaning of Absorption Costing.

Terangkan maksud Kos Serapan.

[3 marks]
[3 markah]

- (ii) Identify **TWO (2)** differences between Marginal Costing and Absorption Costing.

Kenalpasti DUA (2)perbezaan di antara Kos Marginal dan Kos Serapan.

[2marks]
[2 markah]

CLO2
C3

- (b) The following information were extracted from Amni Trading for the year 2017:

Berikut adalah maklumat yang dipetik daripada Amni Trading bagi tahun 2017.

Sales (unit) <i>Jualan (unit)</i>	RM 120,000
Production (unit) <i>Pengeluaran (unit)</i>	150,000
Closing stock (unit) <i>Stok akhir (unit)</i>	30,000
Selling price per unit (RM) <i>Harga jualan seunit (RM)</i>	8.00
Direct material cost <i>Kos Bahan mentah</i>	120,000
Direct labour cost <i>Kos Buruh Langsung</i>	300,000
Variable overhead cost <i>Kos Overhead Berubah</i>	45,000
Fixed overhead cost <i>Kos Overhed Tetap</i>	65,000
Variable sales cost <i>Kos jualan berubah</i>	30,000
Fixed sales cost <i>Kos jualan tetap</i>	45,000

You are required to:

- i) Calculate cost per unit using marginal and absorption costing method.

Mengira kos per unit menggunakan kaedah pengekosan marginal dan pengekosan penyerapan.

[5 marks]
[5 markah]

ii) Complete an absorption costing income statement for the year 2017.

Lengkapkan penyata pendapatan pengekosan serapan bagi tahun 2017.

[10 marks]

[10 markah]

QUESTION 4

SOALAN 4

IQRAN Company is a manufacturing company that has just started using standard costing in its operations. Below is the information regarding product manufacturing for the month of June 2013 :

Syarikat IQRAN adalah sebuah syarikat perkilangan yang mula menggunakan sistem pengekosan standard di dalam operasinya. Berikut adalah maklumat berkaitan pengeluaran produk bagi bulan Jun 2013

Purchase of raw material:

Belian bahan mentah:

Material A	4,000 kg priced at RM12,700
<i>Bahan A</i>	<i>4,000 kg pada harga RM12,700</i>
Material B	2,000 kg price at RM8,400
<i>Bahan B</i>	<i>2,000 kg pada harga RM8,400</i>

Usage of Material:

Penggunaan bahan:

Material A	4,800 kg
<i>Bahan A</i>	<i>4,800 kg</i>
Material B	1,800 kg
<i>Bahan B</i>	<i>1,800 kg</i>

Direct labour:

Buruh langsung:

Dept. A	3,000 hours amounting RM11,800
<i>Jabatan A</i>	<i>3,000 jam berjumlah RM11,800</i>
Dept. B	2,400 hours amounting RM13,250
<i>Jabatan B</i>	<i>2,400 jam berjumlah RM 13,250</i>

Standard cost to produce 1 unit of product:

Kos standard untuk menghasilkan 1 unit produk:

	<u>Quantity</u>	<u>Price</u>
Material A	10 kg	RM3.25/kg
Material B	5 kg	RM4.00/kg
Dept. A labour	8 hours	RM4.00/hour
Dept. B labour	5 hours	RM5.00/hour

There are 400 units of product produced during this month.

Sebanyak 400 unit produk telah dikeluarkan dalam tempoh tersebut.

You are required to calculate:

Anda dikehendaki mengira:

CLO3
C2

- a) Material A and B Price variance
Varian harga bahan A dan B [5 Marks]
[5 markah]
- b) Material A and B usage Variance
Varian penggunaan bahan A dan B [5 Marks]
[5 markah]
- c) Material Cost Variance for Material A and B
Varian Kos bahan A dan B [5 Marks]
[5 markah]
- d) Labour Rate Variance for Dept. A and B
Varian kadar buruh Jabatan A dan B [5 Marks]
[5 markah]
- e) Labour Efficiency Variance for Dept A and B
Varian kecekapan buruh Jabatan A dan B [5 Marks]
[5 markah]

SOALAN TAMAT