



**UNIVERSITI TUN HUSSEIN ONN
MALAYSIA**

**PEPERIKSAAN AKHIR
SEMESTER I
SESI 2009/2010**

NAMA MATAPELAJARAN : ASAS PERAKAUNAN

KOD MATAPELAJARAN : BPK1043

KURSUS : 1 BIT

TARIKH PEPERIKSAAN : NOVEMBER 2009

JANGKA MASA : 2 JAM 30 MINIT

ARAHAN : JAWAB SEMUA SOALAN

- (iii) Sediakan Penyata Kos Barang yang Dikeluarkan bagi tahun berakhir 30 November 2009. (6 markah)
- (iv) Hitung jumlah kos barang yang telah dijual bagi tahun tersebut. (2 markah)
- (b) Terangkan **DUA (2)** perbezaan di antara perakaunan pengurusan dan perakaunan kewangan. (4 markah)

Q1 Cool Sdn. Bhd. is a furniture manufacturing company in Shah Alam. The following information is taken from the records of the company for the year ended 30 November 2009:

Table Q1(a) : Records of the Company for the year ended 30 November 2009

Item	RM.
Direct materials inventories, 1 Dec 2008	14,000
Direct materials inventories, 30 Nov 2009	22,000
Work in progress inventories, 1 Dec 2008	27,800
Work in progress inventories, 30 Nov 2009	24,500
Finished goods inventories, 1 Dec 2008	42,500
Finished goods inventories, 30 Nov 2009	67,500
Direct labour	144,000
Direct material purchases	89,800
Direct material purchases discounts	3,460
Indirect labour	38,610
Utilities expense	11,300
Maintenance expense	9,600
Factory supervisors' salaries	35,000
Factory repairs	1,500
Transportation in (for direct materials purchases)	7,900
Depreciation – factory machines	16,500
Sales	634,000

Table Q1 (b) : Additional Information

- 1) 23 % of the utilities expense is for administrative purposes and the rest is for production purposes
- 2) 3/5 of the maintenance expense is for factory operation

- (a) *Based on the information provided,*
- (i) *Calculate the amount of cost of direct materials used for the year ended 30 November 2009.*
(3 marks)
- (ii) *Calculate the total manufacturing overhead for the year ended 30 November 2009.*
(5 marks)
- (iii) *Prepare the Statement of Cost of Goods Manufactured for the year ended 30 November 2009.*
(6 marks)
- (iv) *Calculate the cost of goods sold for the year.*
(2 marks)
- (b) *Explain TWO (2) of the differences between managerial and financial accounting.*
(4 marks)

S2 Rilex Bhd. mengeluarkan dan menjual komputer peribadi untuk pasaran luar dan dalam negara. Berikut adalah senarai harga dan kos yang berkaitan dengan pengeluaran sepanjang tahun 2008.

Jadual S2 : Senarai Harga dan Kos

Jualan	RM1500 X 1350 unit = RM2,025,000
Kos berubah	RM
Bahan mentah	835,434
Buruh langsung	440,316
Overhed kilang	170,586
Belanja pemasaran	<u>116,640</u>
Jumlah kos berubah	1,458,000
Kos tetap	RM
Overhed pembuatan	143,910
Belanja jualan dan pentadbiran	<u>242,490</u>
Jumlah kos tetap	386,400

- (a) Berdasarkan maklumat yang diberikan, hitung
- (i) Nisbah margin sumbangan (2 markah)
 - (ii) Nisbah margin sumbangan per unit (3 markah)
 - (iii) Titik pulang modal (dalam Ringgit Malaysia) (2 markah)
 - (iv) Jualan (dalam kuantiti) yang diperlukan untuk memperolehi pendapatan sebanyak RM369,600. (2 markah)
 - (v) Margin keselamatan (dalam Ringgit Malaysia) jika jualan syarikat adalah RM900,000. (2 markah)
 - (vi) Jumlah unit komputer yang syarikat perlu dijual untuk mencapai titik pulang modal jika belanja pemasaran akan naik sebanyak 10% pada tahun hadapan. (4 markah)
- (b) Terangkan konsep margin sumbangan dalam perniagaan berserta dengan contoh. (3 markah)
- (c) Senaraikan **DUA (2)** andaian terhadap analisis '*cost-volume-profit (CVP)*'. (2 markah)

Q2 Rilex Bhd produces and sells personal computers for international and domestic market. Below are the prices and other related costs incurred in the year 2008.

Table Q2 : List of Prices and Other Related Costs

Sales	<i>RM1500 X 1350 units</i> <i>= RM2,025,000</i>
Variable costs	RM
Raw materials	835,434
Direct labour	440,316
Factory overhead	170,586
Marketing expenses	<u>116,640</u>
Total variable costs	1,458,000
Fixed costs	RM
Manufacturing overhead	143,910
Selling and administrative	<u>242,490</u>
Total fixed costs	386,400

- (a) Based on the information given, calculate
- (i) Contribution margin ratio (2 marks)
 - (ii) Contribution margin per unit (3 marks)
 - (iii) Break-even point (in Ringgit Malaysia) (2 marks)
 - (iv) Required sales (in quantity) in order to earn an income of RM369,600 (2 marks)
 - (v) Safety margin (in Ringgit Malaysia) if the company's sales is RM900,000 (2 marks)
 - (vi) The number of units that the company needs to sell in order to reach its break-even point if the marketing expenses will increase 10% by next year (4 marks)

- (b) Compare the effect of changing in activity level on per-unit amount of variable costs and per-unit amount of fixed costs. (3 marks)
- (c) List **TWO (2)** assumptions of cost-volume-profit (CVP) analysis. (2 marks)

S3 Syarikat Chill Out, sebuah perniagaan runcit ingin menyediakan bajet untuk bulan Ogos dan September 2009. Berikut adalah data berhubung dengan rancangan syarikat.

Jadual S3 : Maklumat Berhubung Rancangan Syarikat

Bil	Maklumat						
1	Jualan pada bulan Julai 2009 adalah RM150,000. Syarikat menjangkakan jualan akan meningkat sebanyak 5% pada bulan Ogos dan 4% pada bulan September 2009.						
2	Syarikat menentukan bahawa inventori akhir akan dikekalkan pada tahap RM20,000 tambah 25% daripada bajet jualan bulan hadapan.						
3	Belian pada setiap bulan adalah 60% daripada jumlah jualan pada bulan yang sama. Bajet jualan pada bulan Oktober 2009 adalah RM168,500.						
4	Inventori sebenar pada 31 Julai 2009 adalah RM59,400.						
5	Anggaran belanja upah bulanan adalah RM13,000 dan komisen jualan adalah 7% daripada jumlah jualan pada bulan yang sama.						
6	Belanja bulanan yang lain adalah : <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="border-top: 1px solid black; border-bottom: 1px solid black;"></th> <th style="border-top: 1px solid black; border-bottom: 1px solid black; text-align: right;">RM</th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;">Belanja sewa</td> <td style="border-bottom: 1px solid black; text-align: right;">10,000</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Belanja-belanja lain</td> <td style="border-bottom: 1px solid black; text-align: right;">4,200</td> </tr> </tbody> </table>		RM	Belanja sewa	10,000	Belanja-belanja lain	4,200
	RM						
Belanja sewa	10,000						
Belanja-belanja lain	4,200						
7	Syarikat bercadang untuk membeli sebuah kereta pada harga RM60,000 pada 2 Ogos 2009. Kereta tersebut akan disusut nilai setiap tahun pada kadar 10% daripada kos kereta tersebut.						

- (a) Sediakan Bajet Penyata Pendapatan untuk tempoh dua bulan berakhir 30 September 2009. (15 markah)

- (b) Senaraikan **TIGA (3)** faedah penyediaan bajet. (3 markah)
- (c) Terangkan beserta contoh, definisi '*budgetary slack*'. (2 markah)

Q3 *Syarikat Chill Out, a merchandising business needs to prepare budget for the month of August and September 2009. The followings are the data regarding the company's planning.*

Table Q3 : Information Regarding the Company's Planning

No.	Details						
1	<i>Sales in July 2009 were RM150,000. The company forecasts that sales will increase 5% in August 2009 and 4% in September 2009.</i>						
2	<i>The company determines the desired closing inventory level at RM20,000 plus 25% of sales budgeted for the following month.</i>						
3	<i>Monthly purchases average 60% of sales revenue in that same month. Sales budgeted for October 2009 are RM168,500.</i>						
4	<i>Actual inventory on 31 July 2009 is RM59,400.</i>						
5	<i>Estimated monthly salaries are RM13,000 and sales commissions equal to 7% of sales for that month.</i>						
6	<p><i>Other monthly expenses are:</i></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: right;">RM</th> </tr> </thead> <tbody> <tr> <td><i>Rent expense</i></td> <td style="text-align: right;"><i>10,000</i></td> </tr> <tr> <td><i>Miscellaneous expense</i></td> <td style="text-align: right;"><i>4,200</i></td> </tr> </tbody> </table>		RM	<i>Rent expense</i>	<i>10,000</i>	<i>Miscellaneous expense</i>	<i>4,200</i>
	RM						
<i>Rent expense</i>	<i>10,000</i>						
<i>Miscellaneous expense</i>	<i>4,200</i>						
7	<i>The company plans to purchase additional car at a price of RM50,000 in 2 August 2009. This car will be depreciated annually at an estimated rate of 10% of the cost per year.</i>						

- (a) *Prepare the budgeted income statement for the two-month periods ending 30 September 2009.* (15 marks)

- (b) List **THREE (3)** benefits of preparing budget. (3 marks)
- (c) Explain the definition of budgetary slack, with illustrating an example. (2 marks)

S4 Pada 31 Oktober 2009, Backup Trading Sdn. Bhd. telah menerima penyata bank daripada Wapunya Bank.

Jadual S4(a) : Penyata Bank

Wapunya Bank		
Penyata Bank bagi bulan Oktober 2009		
Baki awal		12,691
Deposit dan lain-lain kredit		
Oktober 5	3,021	
10	768	
14	2,542	
15	1,550 ¹	
19	834	
24	815	
27	<u>1,231</u> ²	10,761
Cek-cek dan lain-lain debit		
Oktober 8	821 ³	
11 (No. cek 510)	560	
12 (No. cek 511)	321	
15 (No. cek 512)	217	
17 (No. cek 513)	1,071	
19 (No. cek 514)	123	
22 (No. cek 515)	407	
25 (No. cek 516)	311 ⁴	
29 (No. cek 517)	859	
31	<u>31</u> ⁵	(4,721)
Baki akhir		<u>18,731</u>

Maklumat Tambahan berkenaan dengan Penyata Bank:

1. Penerimaan Pindahan Wang Elektronik (EFT) untuk sewa bulanan
2. Kutipan bank sebanyak RM1,231 daripada penghutang
3. Cek tidak cukup dana (NSF) diterima daripada pelanggan
4. Jumlah cek yang bernombor 516 yang sebenar adalah RM311
5. Caj perkhidmatan daripada bank sebanyak RM31

Akaun tunai Syarikat Backup Trading Sdn. Bhd. pada 31 Oktober 2009 adalah seperti berikut:

Tunai							
Tarikh	Ruj.	Butir	RM	Tarikh	Ruj.	Butir	RM
1/10		Baki b/b	12,691	31/10	BT.15		7,322
31/10	TT.13		10,362	31/10		Baki h/b	15,731
			<u>23,053</u>				<u>23,053</u>

Rekod tunai Syarikat Backup Trading Sdn. Bhd. untuk bulan Oktober 2009 adalah seperti di bawah:

Jadual S4(b) : Penerimaan dan Pembayaran Tunai

PENERIMAAN TUNAI (TT. 13)			PEMBAYARAN TUNAI (BT. 15)	
Tarikh	Debit (RM)		No. Cek	Kredit (RM)
Oktober 3	3,021		510	560
7	768		511	321
11	2,542		512	217
19	834		513	1,071
22	815		514	123
29	2,038		515	407
31	344		516	131
			517	859
			518	970
			519	356
			520	<u>2,307</u>
Jumlah	<u>10,362</u>		Jumlah	<u>7,322</u>

- (a) Sediakan penyata penyesuaian bank Syarikat Backup Trading Sdn. Bhd. pada 31 Oktober 2009. (13 markah)
- (b) Terangkan **DUA (2)** kegunaan penyata aliran tunai. (4 markah)
- (c) Senaraikan **TIGA (3)** contoh mekanisma kawalan dalaman untuk penerimaan tunai di kaunter. (3 markah)

Q4 On 31 October 2009, Backup Trading Sdn. Bhd. received a bank statement from Wapunya Bank.

Table Q4(a) : Bank Statement

<i>Wapunya Bank</i>		
<i>Bank Statement for October 2009</i>		
<i>Beginning balance</i>		12,691
<i>Deposits and other Credits</i>		
<i>October 5</i>	3,021	
11	768	
15	2,542	
15	1,550 ¹	
19	834	
24	815	
27	<u>1,231</u> ²	10,761
<i>Cheques and other Debits</i>		
<i>October 8</i>	821 ³	
11 (cheque no. 510)	560	
12 (cheque no. 511)	321	
15 (cheque no. 512)	217	
17 (cheque no. 513)	1,071	
19 (cheque no. 514)	123	
22 (cheque no. 515)	407	
25 (cheque no. 516)	311 ⁴	
29 (cheque no. 517)	859	
31	<u>31</u> ⁵	<u>(4,721)</u>
<i>Ending balance</i>		<u>18,731</u>
<i>Additional information for the Bank Statement</i>		
1. EFT deposit for a receipt of rent		
2. RM1,231 bank collection from a debtor		
3. Non-sufficient fund (NSF) cheque received from a customer		
4. The correct amount of cheque no. 516 is RM311		
5. Service charge of RM31		

The Cash account of Backup Trading Sdn. Bhd. shows the following on 31 October 2009:

Cash							
<i>Date</i>	<i>Ref.</i>	<i>Details</i>	<i>RM</i>	<i>Date</i>	<i>Ref.</i>	<i>Details</i>	<i>RM</i>
1/10		Balance b/d	12,691	31/10	CP.15		7,322
31/10	CR.13		10,362	31/10		Balance c/d	15,731
			<u>23,053</u>				<u>23,053</u>

The cash records of Backup Trading Sdn. Bhd. for October 2009 that follows:

CASH RECEIPTS (CR. 13)		CASH PAYMENTS (CR. 15)	
<i>Date</i>	<i>Debit (RM)</i>	<i>Cheques No.</i>	<i>Credit (RM)</i>
October 3	3,021	510	560
7	768	511	321
11	2,542	512	217
19	834	513	1,071
22	815	514	123
29	2,038	515	407
31	344	516	131
		517	859
		518	970
		519	356
		520	<u>2,307</u>
Total	<u>10,362</u>	Total	<u>7,322</u>

Required

- (a) Prepare the bank reconciliation statement of Backup Trading Sdn. Bhd. at 31 October 2009. (13 marks)
- (b) Identify **TWO (2)** uses of the statement of cash flows. (4 marks)
- (c) List **THREE (3)** examples of internal control mechanism over the cash receipts over the counter. (3 marks)