



姓名
Name: _____
班级
Class: _____

座号
Seat: _____
学号
Stu. ID: _____

科目
Subject: _____
教师
Teacher: _____

得分
Marks: _____
日期
Date: **08 FEB 2023**

UEB 1986 Q4

Home Products Ltd.

Manufacturing Accounts

For The Year Ended 31 December 1985

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		6,400
Purchases	23,000	
Import Duty	1,600	
	24,600	
Less: Closing Inventory	(7,000)	17,600
		24,000
<u>Direct Labour</u>		
Direct Wages		8,000
Prime Cost		32,000
<u>Factory Overheads</u>		
Depreciation of Plant	1,300	
Indirect Wages	2,400	
Other Factory Expenses	4,300	8,000
Production Cost of Finished Goods.		40,000