

Company XXX
Manufacturing Account
For the Year Ended 31 December Year 1

	RM	RM
Cost of Materials Consumed 耗用原料成本		
Opening Inventory		XX
Purchases	XX	
Less: Returns Outwards	XX	
	XX	
Carriage Inwards / Freight Inwards	XX	
Customs Duty	XX	
Expenses on Purchases	XX	XX
		XX
Less: Closing Inventory		(XX)
		XX
Less: Sales of Scrap Materials		(XX)
		(1)
Direct Labour 直接人工		
Direct Wages / Manufacturing Wages / Production Wages		(2)
Direct Expenses 直接费用		
Royalties 特许使用权费	XX	
Subcontract Cost 分包成本	XX	
Hire of Production Machine 生产设备租金	XX	(3)
Prime Cost 主要成本 [(1) + (2) + (3)]		TOTAL
Factory Overheads / Indirect Manufacturing Cost 间接制造成本		
Indirect Materials 间接原料	XX	
Indirect Wages / Salaries of Factory Manager and Supervisor 管工薪水	XX	
Factory Rent	XX	
Factory Expenses	XX	
Factory Loose Tools 零件 (Opening Inventory + Purchases – Closing Inventory)	XX	
Repairs and Maintenance of Machinery and Tools	XX	
Fuel and Power	XX	
Canteen Services	XX	
Insurance	XX	
Water and Electricity	XX	
Depreciation of Plant and Machinery	XX	(4)
		XX
*Add: Opening Work-in-Progress (at factory cost) 期初在制品		XX
		XX
*Less: Closing Work-in-Progress (at factory cost) 期末在制品		(XX)
Production Cost of Finished Goods 制成品生产成本		(5)
Manufacturing Profit 制造利润 [(5) x %] or [(7) – (5)]		(6)
Production Cost of Finished Goods c/d, at Market Price / Standard Cost / Transfer Price 制成品生产成本, 按市价 / 标准成本		(7)

Company XXX
Income Statement
For the Year Ended 31 December Year 1

	RM	RM	RM
Sales		XX	
Less: Sales Returns		(XX)	
Net Sales			XX
Less: Cost of Sales			
Opening Inventory		XX	
Production Cost of Finished Goods b/d, at Market Price / Standard Cost / Transferred Price	XX		
Purchases	XX		
Less: Purchases Returns	XX		
Net Purchases	XX		
Carriage Inwards	XX		
Cost of Purchases		XX	
Cost of Goods Available For Sales		XX	
Less: Closing Inventory		(XX)	(XX)
Gross Profit			
- Trading Profit 营业利润			XX
- Manufacturing Profit 制造利润			XX
			XX
Other Income			XX
Less: Expenses			(XX)
Net Profit			XX