



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: 10 FEB 2023

UEB 2000 Q1

KL Limited

Manufacturing Account
For The Year Ended 30 June 2000

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		4,300
Purchases	33,930	
Less: Closing Inventory	(2,800)	31,130
		35,430
<u>Direct Labour</u>		
Manufacturing Wages		40,600
Prime Cost		76,030
<u>Factory Overheads</u>		
Factory Loose Tools	1,050	
Administrative Expenses	32,000	
Factory Warehouse Wages	7,350	
Depreciation of Plant and Machinery	28,000	68,400
		144,430
Add: Opening Work In Progress		9,800
		154,230
Less: Closing Work In Progress		(6,200)
Production Cost of Finished Goods		148,030
Manufacturing Profit		21,970
Production Cost of Finished Goods sold at Market P.		170,000