



姓名: \_\_\_\_\_  
Name: \_\_\_\_\_  
班级: \_\_\_\_\_  
Class: \_\_\_\_\_

座号: \_\_\_\_\_  
Seat: \_\_\_\_\_  
学号: \_\_\_\_\_  
Stu. ID: \_\_\_\_\_

科目: \_\_\_\_\_  
Subject: \_\_\_\_\_  
教师: \_\_\_\_\_  
Teacher: \_\_\_\_\_

得分: \_\_\_\_\_  
Marks: \_\_\_\_\_  
日期: 08 FEB 2023  
Date: \_\_\_\_\_

UEB 1980 Q5

XYZ & Co.

Manufacturing Account  
For The Year Ended 30 June 1980

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		44,454
Purchases		158,206
		202,660
<u>Less: Closing Inventory</u>		(37,163)
		165,497
<u>Direct Labour</u>		
Productive Wages		124,900
Prime Cost		290,397
<u>Factory Overheads</u>		
Factory Rent and Rates	12,442	
Fuel and Power	5,320	17,762
		308,159
<u>Add: Opening Work In Progress</u>		34,890
		343,049
<u>Less: Closing Work In Progress</u>		(25,140)
Production Cost of Finished Goods c/d.		317,909

# XYZ & Co.

## Income Statement (Extract)

For The Year Ended 30 June 1980

	RM	RM	RM
Sales			389,500
<u>Less: Cost of Sales</u>			
Opening Inventory		54,102	
Production Cost of Finished Goods b/d	317,909		
Purchases	1,120		
Cost of Purchases		319,029	
Cost of Goods Available for Sales		373,131	
<u>Less: Closing Inventory</u>		(48,287)	(324,844)
			<u>64,656</u>