



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 2003 Q1

STP Manufacturing Bhd
Manufacturing Account
For The Year Ended 31 December 2002

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		13,550
Purchases	237,650	
Less: Closing Inventory	(24,000)	213,650
		227,200
<u>Direct Labour</u>		
Factory Wages		54,572
		281,772
Add: Opening Work In Progress		6,550
		288,322
Less: Closing Work In Progress		(7,987)
Prime Cost		280,335
<u>Factory Overheads</u>		
Indirect Materials	1,850	
Factory Warehouse Wages	4,900	
Factory Fuel and Power	2,172	
Factory Rental	12,000	
Factory Salaries	11,500	
Factory Insurance	1,094	
Depreciation of Plant and Machinery	5,000	38,516
Production cost of Finished Goods		318,851