

姓名
Name: _____座号
Seat: _____科目
Subject: _____得分
Marks: _____班级
Class: _____学号
Stu. ID: _____教师
Teacher: _____日期
Date: 08 FEB 2023

UEB 1988 Q1

Mr Tan

Manufacturing Account

For The Year Ended 31 December 1987

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		7,000
Purchases	41,800	
Less: Purchases Returns	(850)	
	40,950	
Less: Closing Inventory	(7,800)	33,150
		40,150
<u>Direct Labour</u>		
Manufacturing Wages		10,450
Prime Cost		50,600
<u>Factory Overheads</u>		
Water and Electricity	1,400	
Rent and Rates	3,550	
Sundry Expenses	500	
Depreciation of Plant and Machinery	500	5,950
		56,550
Add: Opening Work In Progress		4,500
		61,050
Less: Closing Work In Progress		(5,120)
Production Cost of Finished Goods c/d		55,930

Mr Tan

Income Statement

For The Year Ended 31 December 1987

	RM	RM	RM
Sales		72,800	
Less: Cost of Sales			
Opening Inventory		8,500	
Production cost of Finished Goods b/d		55,930	
Cost of Goods Available for Sales		64,430	
Less: Closing Inventory		(6,800)	(57,630)
Gross Profit			15,170
Less: Expenses			
Water and Electricity		180	
Office Salaries		2,000	
Advertising		800	
Rent and Rates		1,150	
Sundry Expenses		445	
Commission to Salesman		745	
Allowance for Doubtful Debts		320	(5,640)
			9,530