



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

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

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

得分: \_\_\_\_\_  
Marks: \_\_\_\_\_  
日期: 10 FEB 2023  
Date: \_\_\_\_\_

UEB1997 Q1

KL Enterprise  
Manufacturing Account  
For The Year Ended 30 June 1997

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		2,360
Purchases	38,520	
Less: Purchases Returns	(1,200)	
	37,320	
Carriage Inwards	2,510	
	39,830	
Less: Closing Inventory	(4,300)	35,530
		37,890
<u>Direct Labour</u>		
Direct Wages		22,300
<u>Direct Expenses</u>		
Royalties		5,130
Prime Cost		65,320
<u>Factory Overheads</u>		
Factory Loose Tools	1,360	
Indirect Wages	4,250	
Selling And Distribution Expenses	16,200	
Administration Expenses	11,130	
Repair Expenses	4,800	
Depreciation of Plant and Machinery	17,200	54,940
		120,260
Add: Opening Work In Progress		1,560
		121,820
Less: Closing Work In Progress		(6,200)
Production Cost of Finished Goods		115,620

KL Enterprise  
Manufacturing Account  
For The Year Ended 30 June 1997

	RM	RM
Manufacturing Profit		9,380
Production Cost of Finished Goods c/d, at Market P.		<u>125,000</u>