



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: **08 FEB 2023**

UEB 1984 Q2

Some Company  
Manufacturing Account  
For The Year Ended 30 June 1983

	RM	RM
<u>Cost of Materials Consumed</u>		
Opening Inventory		12,380
Purchases	17,900	
<u>Less: Purchases Returns</u>	(320)	
	17,580	
Carriage Inwards	1,980	
Duty	720	
	20,280	
<u>Less: closing Inventory</u>	(10,800)	9,480
		21,860
<u>Direct Labour</u>		
Manufacturing Wages		9,890
Prime Cost		31,750
<u>Factory Overheads</u>		
Factory Fuel and Power	2,300	
Depreciation on Plant and Machinery	3,400	
Factory Expenses	350	6,050
		37,800
<u>Add: Opening Work In Progress</u>		2,840
		40,640
<u>Less: Closing Work In Progress</u>		(1,930)
Production Cost of Finished Goods		38,710
Manufacturing Profit		3,290
Production Cost of Finished Goods c/d, at M.P.		42,000

# Some Company

## Income Statement (Trading Account Section Only)

For The Year Ended 30 June 1983

	RM	RM	RM
Sales		44,800	
Less: Returns Inwards		(730)	
Net Sales			44,070
Less: Cost of Sales			
Opening Inventory		10,500	
Production Cost of Finished Goods b/d, at Market Price.	42,000		
Purchases	5,700		
Less: Returns Outwards:	(440)		
Cost of Purchases		47,260	
Cost of Goods Available for Sales		57,760	
Less: Closing Inventory		(16,400)	(41,360)
Gross Profit			2,710
- Trading Profit			3,290
- Manufacturing Profit			6,000

Prime Cost			
Factory Overheads			
Factory Fuel and Power			
Depreciation on Plant and Machinery			
Factory Expenses			
Add: Opening Work In Progress			
Less: Closing Work In Progress			
Manufacturing Cost of Finished Goods			
Manufacturing Profit			
Production Cost of Finished Goods b/d at M.P.			