Company XXX

Manufacturing Account

For the Year Ended 31 December Year 1

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| **Cost of Materials Consumed 耗用原料成本** |  |  |
| Opening Inventory |  | XX |
| Purchases | XX |  |
| Less: Returns Outwards | XX |  |
|  | XX |  |
| Carriage Inwards / Freight Inwards | XX |  |
| Customs Duty | XX |  |
| Expenses on Purchases | XX | XX |
|  |  | XX |
| Less: Closing Inventory |  | (XX) |
|  |  | XX |
| Less: Sales of Scrap Materials |  | (XX) |
|  |  | (1) |
| **Direct Labour 直接人工** |  |  |
| Direct Wages / Manufacturing Wages / Production Wages |  | (2) |
| **Direct Expenses 直接费用** |  |  |
| Royalties 特许使用权费 | XX |  |
| Subcontract Cost 分包成本 | XX |  |
| Hire of Production Machine 生产设备租金 | XX | (3) |
| **Prime Cost 主要成本 【(1) + (2) + (3)】** |  | TOTAL |
| **Factory Overheads / Indirect Manufacturing Cost 间接制造成本** |  |  |
| Indirect Materials 间接原料 | XX |  |
| Indirect Wages / Salaries of Factory Manager and Supervisor 管工薪水 | XX |  |
| Factory Rent | XX |  |
| Factory Expenses | XX |  |
| Factory Loose Tools 零件 （Opening Inventory + Purchases – Closing Inventory） | XX |  |
| Repairs and Maintenance of Machinery and Tools | XX |  |
| Fuel and Power | XX |  |
| Canteen Services | XX |  |
| Insurance | XX |  |
| Water and Electricity | XX |  |
| Depreciation of Plant and Machinery | XX | (4) |
|  |  | XX |
| \*Add: Opening Work-in-Progress (at factory cost) 期初在制品 |  | XX |
|  |  | XX |
| \*Less: Closing Work-in-Progress (at factory cost) 期末在制品 |  | (XX) |
| **Production Cost of Finished Goods 制成品生产成本** |  | (5) |
| **Manufacturing Profit 制造利润 【(5) x %】 or 【(7) – (5)】** |  | (6) |
| **Production Cost of Finished Goods c/d, at Market Price / Standard Cost / Transfer Price 制成品生产成本，按市价 / 标准成本** |  | (7) |

Company XXX

Income Statement

For the Year Ended 31 December Year 1

|  |  |  |  |
| --- | --- | --- | --- |
|  | RM | RM | RM |
| Sales |  | XX |  |
| Less: Sales Returns |  | (XX) |  |
| **Net Sales** |  |  | XX |
| **Less: Cost of Sales** |  |  |  |
| Opening Inventory |  | XX |  |
| Production Cost of Finished Goods b/d, at Market Price / Standard Cost /  Transferred Price | XX |  |  |
| Purchases | XX |  |  |
| Less: Purchases Returns | XX |  |  |
| Net Purchases | XX |  |  |
| Carriage Inwards | XX |  |  |
| Cost of Purchases |  | XX |  |
| Cost of Goods Available For Sales |  | XX |  |
| Less: Closing Inventory |  | (XX) | (XX) |
| **Gross Profit** |  |  |  |
| **- Trading Profit 营业利润** |  |  | XX |
| **- Manufacturing Profit 制造利润** |  |  | XX |
|  |  |  | XX |
| **Other Income** |  |  | XX |
| **Less: Expenses** |  |  | (XX) |
| **Net Profit** |  |  | XX |