**BRB 3 pg22-3 Practice 1**

State the apportionment bases used for the following indirect expenses.

|  |  |  |
| --- | --- | --- |
|  | **Indirect Expenses** | **Apportionment Bases** |
| (a) | Salaries |  |
| (b) | Salesmen allowances |  |
| (c) | Rent and rates |  |
| (d) | Packing Materials |  |
| (e) | Fire insurance |  |
| (f) | Transport expenses |  |
| (g) | Marketing Expenses |  |
| (h) | Water and electricity |  |

**BRB 3 pg22-3 Practice 2**

Calculate the expenses charged to each department by using sales value, assuming that the sales for Department A and Department B were RM60,000 and RM40,000 respectively.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Expenses** | | **Department A** | **Department B** |
|  |  | **RM** | **RM** | **RM** |
| (a) | Motor Vehicles Expenses | 3,600 |  |  |
| (b) | Discounts Allowed | 2,400 |  |  |
| (c) | Carriage Outwards | 1,040 |  |  |
| (d) | Staff Salaries | 12,000 |  |  |

**BRB 3 pg22-4 Practice 3**

Calculate the expenses charged to each department by using sales value, assuming that the apportionment of expenses was as follows: **70% Toys, 30% Stationery**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Expenses** | | **Toys** | **Stationery** |
|  |  | **RM** | **RM** | **RM** |
| (a) | Telephone Expenses | 300 |  |  |
| (b) | Administrative Salaries | 4,200 |  |  |
| (c) | Office Maintenance Expenses | 500 |  |  |
| (d) | Salesman commissions | 900 |  |  |

**BRB 3 pg22-4 Practice 4**

Lee Bhd had incurred the following expenses:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Expenses** | | **Groceries** | **Beverages** |
|  |  | **RM** | **RM** | **RM** |
| (a) | Depreciation of Building | 3,000 |  |  |
| (b) | Depreciation of Equipment | 1,200 |  |  |
| (c) | Insurance of Equipment | 1,500 |  |  |
| (d) | Canteen Services | 2,000 |  |  |
| (e) | Wages and Salaries | 14,000 |  |  |
| (f) | Maintenance of Building | 600 |  |  |
| (g) | Air Conditioning and Lighting | 4,800 |  |  |

Information related to the two departments was as follows:

|  |  |  |
| --- | --- | --- |
|  | **Groceries** | **Beverages** |
| Floor space (square meter) | 2,000 | 1,000 |
| Number of employees | 30 | 20 |
| Carrying amount of equipment | RM40,000 | RM20,000 |

You are required to apportion the expense between the two departments by using the given apportionment bases.