

CONTOH SOAL MANAGERIAL ACCOUNTING

SOAL 1

* Contoh soal cost concepts

1) Data PT ABC

Selling expenses	140.000
Raw material Inv, Jan 1 (RM)	80.000
Raw material Inv, Dec 31 (RM)	60.000
Utilities, factory	36.000
Direct labor cost	150.000
Depreciation, factory	162.000
Purchases raw material	750.000
Sales	2.500.000
Insurance, factory	40.000
Administrative expense	270.000
Indirect labor	300.000
Maintenance, factory	82.000
WIP Inv, Jan 1	180.000
WIP Inv, Dec 31	100.000
FG Inv, Jan 1	260.000
FG Inv, Dec 31	210.000

- ① Buat schedule COGM
- ② Hitung COGS
- ③ Income Statement



① Schedule COGM

• Total Manufacturing Overhead

Utilities, factory

36000

Depreciation, -11-

162000

Insurance, -11-

40000

Supplies, -11-

15000

Indirect labor

300000

Maintenance, factory

87000

+

640000

RM, Jan 1

90000

Purchases of RM

750000

+

840000

RM available for used

RM, Dec 31

(60000)

RM material used

780000

Direct labor

150000

Manufacturing overhead

640000

+

1570000

Total manufacturing cost

WIP, Jan 1

180000

WIP, Dec 31

(100000)

COGM

1650000



② COGS

F5 Beginning (1 Jan)	260.000
Add : COGM	1.650.000
Goods available for sale	1.910.000
Less : F5 ending (31 Dec)	(210.000)
COGS	1.700.000

③ Income Statement

Sales	2500.000
Less : COGS	(1.700.000)
Gross Profit	800.000
Less : Selling expenses	(140.000)
Less : Admin expenses	(270.000)
Operating Income	390.000

SOAL 2

* The Lakeshore Hotel guest days of occupancy and Custodial Supplies expense the last seven months were:

Month	Guest days of occupancy	Custodial Supplies expense
March	4000	7500
April	6500	8250
May	8000	10500
June	10.500	12000
July	12.000	13500
August	8000	10750
Sept	7500	9750

Required:

- Using the high low method, estimate a cost formula?
- Using the cost formula, what amount of custodial Supplies expense at level 11.000 guest days?

Answer:

	Expense	Days
① High (July)	13500	12000
Low (March)	7500	4000
	6000	8000

$$\text{Var. Cost per unit} = \frac{\text{Change in expense}}{\text{Change in activity}} = \frac{6000}{8000} = \$0.75 / \text{unit}$$

$$\text{Fixed Cost} = \text{Total cost} - \text{Variable cost} = 13.500 - (0.75 \times 12000) = 4500$$

$$\text{Cost formula : } Y = A + Bx \\ Y = 4500 + 0.75x$$

② $Y = 4500 + 0.75(11000)$

$C = 12750$

SOAL 3

FERRIS CO. HAS 2 DEPARTMENTS WHOSE COSTS ARE LISTED BELOW:

MANUFACTURING OVERHEAD	\$500.000
SELLING N ADMIN.OVERHEAD	<u>\$300.000</u>
TOTAL COST	<u>\$800.000</u>

ABC SYSTEM HAS LIST BELOW:

<u>ACTIVITY COST POOL</u>	<u>ACTIVITY MEASURE</u>
ASSEMBLING UNIT	NUMBER OF UNIT
PROCESING ORDER	NUMBER OF ORDER
SUPPORTING CUSTOMER	NUMBER OF CUSTOMER
OTHER	NOT APPLICABLE

DISTRIBUTION OF RESOURCE CONSUMPTION

	ASSEMBLING	PROCESSING	SUPPORTING	OTHER
MANUFACTURING OV.	50%	35%	5%	10%
SELLING N ADMIN.	10%	45%	25%	20%
TOTAL ACTIVITY	1.000 UNIT	250 ORDER	100 CUSTOMER	

REQUIRED:

1. COMPUTE ACTIVITY RATE?
2. OFFICEMART IS ONE OF FERRIS CO. CUSTOMERS. LAST YEAR, OFFICEMART ORDERED 4 TIMES. AND TOTAL 80 FILING CABINETS. COMPUTE ABC COST?
3. SELLING PRICE \$595 PER UNIT. DIRECT MATERIAL \$180 PER UNIT, DIRECT LABOR \$50 PER UNIT. COMPUTE CUSTOMER MARGIN OF OFFICEMART?

ANSWER:

1.	ASSEMBLING	PROCESSING	SUPPORTING	OTHER
MANUFACTURING OV	250.000	175.000	25.000	50.000
SELLING N ADMIN.OVERHEAD	<u>30.000</u>	<u>135.000</u>	<u>75.000</u>	<u>60.000</u>
TOTAL COST	280.000	310.000	100.000	110.000

ACTIVITY RATE:

ASSEMBLING = $280.000 : 1.000 = 280$ PER UNIT

PROCESSING = $310.000 : 250 = 1.240$ PER ORDER

SUPPORTING = $100.000 : 100 = 1.000$ PER CUSTOMER

2. ABC COST:

ASSEMBLING = $280 \times 80 = \$22.400$

PROCESSING = $1.240 \times 4 = \$4.960$

SUPPORTING = $1.000 \times 1 = \$1.000$

3. CUSTOMER MARGIN:

SALES (595×80) \$47.600

-/- COSTS:

DIRECT MATERIAL (180×80) 14.400

DIRECT LABOR (50×80) 4.000

ASSEMBLING 22.400

PROCESSING 4.960

SUPPORTING 1.000 46.760

CUSTOMER MARGIN 840

SOAL 4

PYRAD CO. TWO PRODUCTS:

	<u>DELUXE</u>	<u>STANDARD</u>
DIRECT MATERIALS PER UNIT \$60		\$45
DIRECT LABOR PER UNIT	\$9,6	\$7,2
DIRECT LABOR HOURS PER UNIT	0,8	0,6
UNIT PRODUCTION	10.000 UNIT	70.000 UNIT

TRADITIONAL COSTING BASED ON DIRECT LABOR HOURS.

ESTIMATED TOTAL OVERHEAD \$290.000

ESTIMATED TOTAL DIRECT LABOR HOURS 50.000

1. COMPUTE UNIT PRODUCT COST UNDER TRADITIONAL COSTING?

2. ACTIVITY COST POOLS:

	<u>OVERHEAD</u>	<u>DELUXE</u>	<u>STANDARD</u>
SUPPORTING	\$150.000	8.000	42.000
BATCH SETUPS	60.000	200	50
TESTING	80.000	80	20

COMPUTE UNIT PRODUCT COST UNDER ABC?

JAWABAN:

1. TRADITIONAL COSTING

	<u>DELUXE</u>	<u>STANDARD</u>
DIRECT MATERIALS	\$600.000	\$3.150.000
	(60×10.000)	(45×70.000)

DIRECT LABOR	\$96.000	\$504.000
	(9,6x10.000)	(7,2x70.000)
MANUF.OVERHEAD	46.400	243.600
	<u>(8.000/50.000x290.000)</u>	<u>(42.000/50.000x290.000)</u>
TOTAL COST	742.400	3.897.600
UNIT PRODUCTION	10.000	70.000
COST PER UNIT	74,24	55,68
<u>DIRECT LABOR HOURS:</u>		
DELUXE=	0,8x10.000=	8.000
STANDARD=	0,6x70.000=	<u>42.000</u>
		50.000

2. ABC

	<u>DELUXE</u>	<u>STANDARD</u>
DM	600.000	3.150.000
DL	96.000	504.000
OVERHEAD:		
SUPPORTING	24.000	126.000
	<u>(8.000/50.000x150.000)</u>	<u>(42.000/50.000x150.000)</u>
BATCH SETUPS	48.000	12.000
	<u>(200/250x60.000)</u>	<u>(50/250x60.000)</u>
TESTING	64.000	16.000
	<u>(80/100x80.000)</u>	<u>(20/100x80.000)</u>
TOTAL COST	832.000	3.808.000
UNIT PRODUCTION	10.000	70.000
UNIT COST	83,2	54,4

SOAL 5

Klumper Corporation is a diversified manufacturer of industrial goods. The company's activity-based costing system contains the following six activity cost pools and activity rates

<u>Activity Cost Pool</u>	Activity Rates
Supporting direct labor	\$6.00 per D.L.H
Machine processing	\$4.00 per M.H
Machine setups	\$50.00 per setup
Production orders	\$90.00 per order
Shipments	\$14.00 per shipment
Product sustaining	\$840.00 per product

Activity data have been supplied for the following two products:

		Total Expected Activity	
		<u>K425</u>	<u>M67</u>
Number of units produced per year	200	2,000	
Direct Labor Hour (DLH)		80	500
M.H (Machine Hours)	100	1,500	
Machine setups		1	4
Production orders		1	4
Shipments		1	10
Product sustaining		1	1

Required:

Determine the total overhead cost that would be assigned to each of the products listed above in the ABC system.

Jawaban:

<u>Activity Cost Pool</u>		<u>ABC COST</u>	
		<u>K425</u>	<u>M67</u>
Supporting direct labor	\$6.00 per D.L.H	480	3.000
		6X80	6X500
Machine processing	\$4.00 per M.H 400	6.000	
		4X100	4X1.500
Machine setups	\$50.00 per setup	50	200
		50X1	50X4
Production orders	\$90.00 per order	90	360
		90X1	90X4
Shipments	\$14.00 per shipment	14	140
		14X1	14X10
Product sustaining	\$840.00 per product	840	840
		840X1	840X1
TOTAL OVERHEAD COST		1.874	10.540