

Contoh soal UTS Managerial Accounting

Case 1

Problems

LISA Company produces and sells handbags. Below are the information regarding the product for two most recent years:

Selling Price per Unit	\$70
Manufacturing Costs:	
Variable per Unit Produced:	
Direct Materials	\$15
Direct Labor	\$10
Variable Overhead	\$5
Fixed per Year	\$150,000
Selling and Administrative Costs:	
Variable per Unit Sold	\$8
Fixed per Year	\$100,000

	<u>2017</u>	<u>2018</u>
Units in Beginning Inventory	0	2000
Units produced during the year	20,000	11,000
Units Sold during the year	18,000	13,000
Units in Ending Inventory	2000	0

Required:

- Calculate using absorption costing method

	2017	2018
Direct materials	\$ 15,00	\$ 15,00
Direct labor	\$ 10,00	\$ 10,00
Variable manufacturing overhead	\$ 5,00	\$ 5,00
Fixed manufacturing overhead	\$ 7,50	\$ 13,64
Absorption costing unit product cost	\$ 37,50	\$ 43,64

Lisa Company Income Statement

2017

2018

Sales	\$ 1.260.000		\$ 910.000
Cost of goods sold	<u>\$ 675.000</u>	-	<u>\$ 555.000</u>
Gross margin	\$ 585.000		\$ 355.000
Selling and administrative expenses	<u>\$ 244.000</u>	-	<u>\$ 204.000</u>
Net operating income (loss)	<u>\$ 341.000</u>	-	<u>\$ 151.000</u>

- Calculate using variable costing method

Variable Costing

Unit Product Cost

	Year 1	Year 2
Direct Materials	\$ 15	\$ 15
Direct Labor	\$ 10	\$ 10
Variable Manufacturing Overhead	\$ 5	\$ 5
Absorption Costing Unit Product Cost	\$ 30	\$ 30

Income Statement for each year

	Year 1	Year 2
Sales (18.000 , 13.000 x \$70 per unit)	\$ 1.260.000,00	\$ 910.000,00
Variable COGS (18.000, 13.000 X \$30)	\$ 540.000	\$ 390.000
Variable S&A Expense(18,000, 13.000 X \$4)	\$ 72.000	\$ 52.000
Gross Margin	\$ 648.000	\$ 468.000
Fixed Expense		
Fixed MOH	\$ 150.000	\$ 150.000
Fixed S&A Expense	\$ 100.000	\$ 100.000
Net Operating Income	\$ 398.000	\$ 218.000

Case 2

Problem

SANA Company manufactures lipsticks. The company has a red lipstick that sells for \$40. At present time, the lipstick is manufactured by hand that relies heavily on direct labor workers, which makes variable expenses high, totaling \$25 per lipstick, of which 60% is direct labor cost.

Last year, the company sold 50,000 of these red lipsticks, with the following results:

Sales (50,000 units)	\$2,000,000
Variable Expenses	<u>\$(1,250,000)</u>
Contribution Margin	\$750,000
Fixed Expenses	<u>\$(500,000)</u>
Net Operating Income	<u>\$250,000</u>



Problem 1

Based on the information on SANA Company, calculate:

- CM Ratio
- Break-Even Point in Unit Sales (round your answers to the nearest unit)
- Break-Even Point in Dollar Sales (round your answers to the nearest dollar)
- d. Degree of Operating Leverage

Answer:

1. CM Ratio = Contribution Margin / Sales
 = 750,000 / 2,000,000
 = 37,5%

2. BEP in Unit Sales = Fixed Expense / Unit CM
 = 500,000 / 15
 = 33.333 units

 Unit CM = Sales Price per Unit – Variable Expense per Unit
 40 –
 = 25
 = 15

3. BEP in Dollar Sales = Fixed Expense / CM ratio
 = 500,000 / 0.375
 = \$ 1.333.333

4. Degree of Operating Leverage = Contribution Margin / Net Operating Income
 = 750000/250,000
 = 3

◆ Problem 2

Due to an increase in labor rates, SANA Company estimates that variable expenses will increase by \$3 per lipstick next year. If this takes place and the selling price per lipstick remains constant at \$40, calculate:

- a. New CM Ratio
- b. New Break-Even Point in Unit Sales (round your answers to the nearest unit)

Answer:

a. CM Ratio	= (Sales Revenue – Variable Exp) / Sales
	$\frac{\$600.000}{\$2.000.000}$
	30%
b. BEP in unit	= Fixed Expense / Unit CM
	$\frac{\$500.000}{12}$
	41.667 units

Case 3

Problems

Problem 1

Sunny Restaurant is a special sea-food restaurant. The following are the monthly revenue and cost of Sunny Restaurant, where q means quantity of meals served:

Formula:

- Revenue \$ 16,50 q
- Cost dari bahan2 masakan..... \$ 6,25 q
- Salaries & Wages \$ 10.400
- Utilities \$800 + \$0,20 q
- Rent \$ 2.200
- Miscellaneous \$ 600 + \$0,80 q

Required:

- a) Prepare planning budget for November 2016 assuming 1.880 meals are served!
- b) Assuming 1.700 meals were actually served in November 2016. Prepare flexible budget for this level of activity!

Problem 2

Budgeted overhead costs for two different levels of activity follow.

Direct Labor Hours	1,000	2,000
Maintenance	\$ 12,000	\$ 14,000
Depreciation	\$ 8,000	\$ 8,000
Supervision	\$ 18,000	\$ 18,000
Supplies	\$ 2,500	\$ 5,000
Power	\$ 1,000	\$ 2,000
Other	\$ 12,500	\$ 14,500

Required:

Prepare a flexible budget for an activity level of 1,500 direct labor hours!

Problem 1

Particulars	Flexible Budget	Actual Result	Activity Variance	
Meal served	\$ 1.880	\$ 1.700		
Revenue	\$ 31.020	\$ 28.050	\$ 2.970	Unfavorable
Costs:				
Cost dari bahan2 masakan	\$ 11.750	\$ 10.625	\$ 1.125	Favorable
Salaries & Wages	\$ 10.400	\$ 10.400	-	
Utilities	\$ 1.176	\$ 1.140	\$ 36	Favorable
Rent	\$ 2.200	\$ 2.200	-	
Miscellaneous	\$ 2.104	\$ 1.960	\$ 144	Favorable
Total costs	\$ 27.630	\$ 26.325	\$ 1.305	Favorable
Net income	\$ 3.390	\$ 1.725	\$ 1.665	Unfavorable

Problem 2

Flexible Budget	
Maintenance (\$10,000 + \$2 x 1,500)	\$ 13.000

Depreciation	\$ 8.000
Supervision	\$ 18.000
Supplies (1,500 x \$2.50)	\$ 3.750
Power (1,500 x \$1)	\$ 1.500
Others (\$10,500 + 1,500 x \$2)	<u>\$</u> <u>13.500</u>
Total	\$ 57.750

Case 4

Hogwarts Inc. is a manufacturing company with consumer goods business. This company has a lot of production orders in 2020 but its financial transactions have not been well structured and management wants these data organized in a better format. The following information has been taken from the accounting records of Hogwarts Inc. for last year (2020):

Description	In USD (\$)
Adverstising expense	107,000
Raw materials inventory, January 1	87,000
Finished goods inventory, December 31	211,000
Water expense	50,000
Indirect materials	28,000
Purchase raw material	823,000
Finished goods inventory, January, 1	259,000
Leasing cost factory	331,000
Commission expense	63,000

Sales	3,278,000
Work in process, December 31	115,000
Raw materials inventory, December 31	50,000
Direct labor cost	144,000
Rent expense	100,000
Indirect manufacturing labor	85,000
Electricity expense	77,000
Work in process, January 1	196,000
Manufacturing machinery depreciation	206,000
Telephone expense	34,000
Manufacturing overhead - others	27,000

As a management accountant, you are required to identify, prepare financial reports, and provide analysis of these data that can be used by Hogwarts Inc for consideration of decision making.

Required:

- Prepare a schedule of cost of goods manufactured (assume raw materials consists entirely of direct materials) and please provide your interpretation of the cost of goods manufactured result.

Hogwarts Inc		
Schedule of Cost of Goods Manufactured		
Direct materials:		
Beginning raw materials inventory	\$ 87.000	
Add: purchases of raw materials	\$ 823.000	
Raw materials available for use	\$ 910.000	
Deduct: ending raw materials inventory	\$ 50.000	
Raw materials used in production		\$ 860.000
Direct labor	\$ 144.000	
Manufacturing overhead	\$ 27.000	
Total manufacturing costs		\$ 1.031.000

Add: beginning work in process inventory	\$ 196.000	
Total work in process for the period		\$ 1.227.000
Deduct: ending work in process inventory	\$ 115.000	
Cost of goods manufactured		\$ 1.112.000

b. Compute the cost of good sold and please provide your interpretation of the result.

Hogwarts Inc		
Cost Of good of sold		
Finished Good Inventory	\$ 259.000	
Cost Of Goods Manufactured	\$ 1.112.000	
Cost Of Goods Avaibale for sale		\$ 1.371.000
Ending Finished Good Inventory	\$ 211.000	
Cost Of good of sold		\$ 1.160.000

C. Prepare an income statement and please provide your analysis of the result

Hogwart Inc		
Income Statement		
Sales	\$ 3.278.000	
Cost Of Good Sold	\$ 1.160.000	
Gross margin		\$ 2.118.000
Selling and administrative expenses:		
Rent Expense	\$ 100.000	
Commision Expense	\$ 63.000	
Utilities Expense	\$ 161.000	
Advertising Expense	\$ 107.000	
Total Selling and administrative expenses Before Depreciation:		\$ 431.000
Manufacturing Machinery Depreciation	\$ 206.000	
Total Selling and administrative expenses After Depreciation:		\$ 225.000
Net operating income		\$ 1.893.000

Case 5

The 70th General Assembly of the United Nations (UN) in September 2015 in New York, United States, became a new historical point in global development. A total of 193 heads of state and world governments were present to agree on a new universal development agenda as outlined in a document entitled Transforming Our World: the 2030 Agenda for Sustainable Development - containing 17 Goals and 169 Targets that apply from 2016 to 2030. This document is known as Sustainable Development Goals or SDGs. The SDGs are a continuation of the Millennium Development Goals (MDGs) agreed upon by UN member countries in 2000 and ended at the end of 2015. However, both have fundamental differences, both in terms of substance and in the process of formulating them. The MDGs agreed more than 15 years ago only contained 8 Goals, 21 Targets, and 60 Indicators. The goal is only to reduce by half of each development problem contained in the goals and objectives.

Currently in Indonesia, companies have started to make disclosures that refer to SDGs, one of which is PT Astra International Tbk. Since the Millennium Development Goals were declared in September 2000, Astra CSR has contributed to the health sector, particularly mothers and children, education, environmental conservation, and entrepreneurship programs for poverty alleviation. Now with the new consensus of world leaders at the UN General Assembly in September 2015, Astra supports the Government to achieve the 2015-2030 Sustainable Development Goals or SDGs. Out of the 17 Global Goals in the SDGs, Astra CSR contributes to the 12 Global Goals of which through its programs.

Required:

Analysis at least 6 aspects of the contribution made by Astra in achieving the Sustainable Development Goals (SDGs) in Indonesia (you can refer to Astra's 2019 sustainability report) and give your recommendations so that the achievement of the company's SDGs is more effective.

Answer:

1. Comprehensive and Steady Financial Growth

GDP developed reliably by 5% yearly (2014-2018). In 2015-2018, unemployment rate diminished with lower female unemployment rate from 6.4% to 5.3%, and 9.38 million occupations were

created. In 2014-2018, destitution rate diminished from 11.25% to 9.82% and Gini Proportion diminished from 0.414 to 0.384. In 2014-2017, monetary incorporation expanded from 36% to 49%, with an increment of money related get to for the poorest from 22% to 37%

2. Accomplishing close widespread education

In 2015-2018, balanced net participation rate at preprimary instruction expanded from 79.4% to 83.3%, Net Enrollment Rate at Junior Auxiliary School expanded from 91.17% to 91.52%, at Senior Auxiliary School expanded from 78.02% to 80.68% and Tertiary level expanded from 25.26% to 30.19%. Gender imbalance at all levels is nearly non-existent, whereas get to to Essential and Junior Auxiliary School is nearly rise to over salary groups. Almost half of youth takes an interest in formal and non-formal education.

3. Supporting Climate Activity and Overseeing Disaster

Low Carbon Improvement has been mainstreamed within the national improvement arranging agenda. During 2010-2017, GHG emanation has been decreased by 22.5% from pattern aggregate of 13 billion ton CO₂e, and its concentrated by 27% from standard of 560 ton CO₂e per billion rupiah. During 2010-2017, improved calamity administration has decreased the number of passings and lost people with diminish of coordinate financial misfortune by 7 trillion rupiah. The Catastrophe Hazard Record has been decreased by 23.97% (2018).

4. Realizing Get to to Equity and Comprehensive Institutions

Indonesia's Vote based system File expanded from 70.09 (2016) to 72.11 (2017). Indonesia's Anti-Corruption Behavior Record expanded from 3.59 (2015) to 3.66 (2018). Birth enrollment secured 83.55% of all children, 77.11% of children within the poorest families, and 71.92% among under-fives (2018). In 2015-2018, ±45,000 legitimate help and ±83,000 non-litigation exercises were given for the poor.

5. Inventive Improvement Financing

Innovative rebellious, counting Green Sukuk, mixed fund, Islamic charity, social affect speculations have utilized asset streams from both open and private sources for SDG financing. SDGs Financing Center has been built up to diminish financing crevices and execute inventive financing sources through multi-stakeholder collaboration.

6. Wide, comprehensive National Handle and Key Association Building

Parliament is included since early stages of SDGs conceptualization, though the Preeminent Review Board is included in inspecting SDGs planning and implementation. 9 SDGs Centers have been set up in noticeable national universities. South-South and Triangular Participation have been fortified with more accomplice nations and the nexus between peace, helpful help, and development.

7. Overcoming Challenges

Remaining common challenges are widespread get to, rise to opportunity and treatment for all. Solid concerns incorporate: constrained get to to responsive open administrations, unequal quality instruction and financial opportunity, constrained compliance of open administrations with national benchmarks, as well as lacking information and information. On great administration: debasement, need of get to to and quality of open data, and need of comprehensive information in arrangement making and implementation. On fiasco dangers and climate alter: calamity readiness, vitality

enhancement, and productive utilize of normal resources. On residential asset mobilization: more advancement is required, especially on charge compliance and administration. Specifically for powerless bunches: avoiding viciousness against children and giving break even with openings to youth and individuals with disability

8. The Way Forward

Indonesia's improvement needs incorporate fortifying human advancement through destitution decrease and essential administrations enhancement; diminishing territorial incongruities through network and sea advancement; expanding financial esteem included and work creation; and overcoming the computerized divide..

Our suggestion:

Within the arranging organize of KBA's CSR program, PT. Astra International Tbk. In arrange to preserve the running of the Kampung Berseri Astra program. Since nearly within the whole arranging prepare, PT. Astra Worldwide Tbk. Have done it well and persistently with the concept of CSR stages from Nor Hadi. In actualizing the KBA's CSR program, PT. Astra Universal Tbk. is, giving uncommon help in each range of Kampung Berseri Astra. Since in hone, the PIC assigned to bridge the community with the center moreover has other positions within the company. And then, for programs that are held ceaselessly and include outside publics, the supervision must be held more routinely. Typically since a few districts in Indonesia have distinctive possibilities, so that in their execution they have a decently tall level of heterogeneity. The assessment handle moreover relates to the help prepare in usage. The company ought to carry out coordinate checking to the field on a customary premise. As of now companies tend to prioritize data-based assessment, in this manner companies are exhorted to conduct a more comprehensive assessment in each locale. To see to what degree the Kampung Berseri Astra CSR program remains steady in its usage.