UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL

FINAL EXAMINATION
MARCH 2026 SEMESTER

COURSE CODE	:	EAB20904
COURSE NAME	:	MANAGEMENT ACCOUNTING 1
PROGRAMME NAME	:	BACHELOR IN ACCOUNTING (HONS)
DATE	:	23 JUNE 2026
TIME	:	9.00 AM – 12.00 PM
DURATION	:	3 HOURS

INSTRUCTIONS TO CANDIDATES

1. **Please CAREFULLY read the instructions given in the question paper.**
2. **This question paper has information printed on both sides of the paper.**
3. This question paper consists of **FOUR (4)** questions.
4. Answer **ALL** questions.
5. Please write your answers on the answer booklet provided.
6. All questions must be answered in **English** (any other language is not allowed).
7. **This question paper must not be removed from the examination hall.**

THERE ARE FIVE (5) PAGES OF QUESTIONS, EXCLUDING THIS PAGE.

(Total: 100 marks)

INSTRUCTION: Answer ALL questions.
Please use the answer booklet provided.

Question 1

Ixora Kitchen Supply Sdn. Bhd. sells kitchen equipment in Town AJ. The following information available from 1 February 2026.

1. Cash balance as at 1 April 2026 is RM25,000.

2. Sales data as follow:

	February (RM)	March (RM)	April (RM)
Cash Sales	40,000	35,000	45,000
Credit Sales	70,000	90,000	110,000
Total Sales	110,000	125,000	155,000

3. Credit sales collection:
   - 70% collected in the month of sales.
   - 30% collected in the following month.

4. Inventory purchases for April is RM80,000.

5. March purchases to be paid in April is RM120,000.

6. Monthly expenses RM30,000. 40% from the amount is depreciation expenses.

7. In April, furniture and fitting was purchased in cash at RM20,000.

8. Dividend paid in April RM10,000 and loan received in April is RM50,000 respectively.

Required:

(a) Prepare the cash budget for the month of April 2026.

(14 marks)

(b) State the closing amount and the type of cash budget in April 2026.

(2 marks)

(c) Based on your understanding, discuss master budget.

(4 marks)

[20 marks]

Question 2

Clever Good Sdn. Bhd. manufactures customised souvenirs for corporate events. During March 2026, the company received two orders which are Job No. 101 for 1,000 units (VVIP souvenirs) and Job No. 102 for 1,600 units (standard guest souvenirs). The Overhead Absorption Rates (OAR) for Machining Department is RM1.10 per machine hour while for Packaging Department is RM0.45 per machine hour.

The following costs were recorded:

	Job 101	**Job 102**
Direct material issued from store	RM11,000	RM5,000
Direct material transferred from another job	RM4,000	RM2,000
Direct labour cost:		
Machining department	RM3,800	RM2,200
Packaging department	RM2,200	RM1,700
Machine hours:		
Machining department	750 hours	950 hours
Packaging department	520 hours	650 hours

Additional Information:

1. A special engraving machine costing RM1,300 is required for Job 101.
2. Administrative expenses are absorbed at 9% of the production cost.
3. The company applies a 20% profit margin for both jobs.

Required:

(a) Determine the total cost for Job No. 101 and Job No. 102.
Note: Use two decimal points.

(15 marks)

(b) Determine the profits for both jobs.

(5 marks)

(c) State any **FIVE (5)** items should to be included in Job Cost Sheets.

(5 marks)
[25 marks]

Question 3

Fresh Bites Cafe sell two products which are Pasta Box and Salad Box. The fixed cost is RM 120,000 per annum.

	Pasta Box	**Salad Box**
Selling Price	RM8	RM8
Variable Cost	RM5	RM3
Annual Sales	50,000 units	30,000 units

Required:

(a) Determine the Break-Even-Point (BEP) in units and values for both Pasta Box and Salad Box.

(10 marks)

(b) Calculate Fresh Bites Cafe's net profits for the year.

(7 marks)

(c) If Fresh Bites Cafe intend to have a profit of RM50,000 per annum for Salad Box, determine the new Break-Even-Point (BEP) in units and values.

(5 marks)

(d) Describe **FOUR (4)** assumptions on Cost-Volume-Profit (CVP) analysis.

(8 marks)

[30 marks]

Question 4

Rich and Happy Manufacturing Sdn. Bhd. produces stainless-steel lunch boxes sold at RM85 each. The standard cost for producing 300 units of stainless-steel lunch boxes as follows:

	RM
Direct materials	6,000
Direct labour (60 hours at RM2 per hour)	1,200
Variable production overhead	2,100
Fixed production overhead	3,600
Total Cost	12,900

Additional Information:

1. Normal production is 300,000 units per year.
2. Fixed selling and distribution cost is RM180,000 per year.
3. Variable selling cost is RM4 per unit
4. Data for June 2026 as follows:

Sales	16,000 units
Production	15,000 units
Opening stocks	4,000 units

Required:

(a) Calculate the cost per unit of the product by using Marginal Costing and Absorption Costing Approach.

(9 marks)

(b) Prepare the Statement of Profit or Loss for the month of June 2026 by using Marginal Costing Approach.

(16 marks)

[25 marks]

END OF EXAMINATION PAPER