

Merakzakiras Sdn Bhd.  
Statement of Cost of Goods Manufactured  
For the year ended 31 December 2023

	RM	RM
<b>Direct Materials Used:</b>		
Beginning Inventory of Direct Material	28,200	
+ Purchase of Direct Materials	14,000	
Purchase Discount of Direct Materials	4,000	
+ Delivery Cost of Direct Materials	4,000	
Ending Inventory of Direct Materials	(31,200)	
Direct Material Used		11,000
<b>Direct Labour</b>		20,000
<b>Manufacturing Overhead:</b>		
Indirect Materials Used:		
Purchase of Indirect Materials	4,000	
- Purchase Discount of Indirect Materials	(1,000)	
+ Delivery Cost of Indirect Materials	500	
	3,500	
Indirect Labour Costs:		
Indirect Labour	4,000	
Overtime Allowances	6,000	
Contribution PERKESO	8,000	
Employees Provident Fund	8,000	
	26,000	
Factory Equipment Depreciation Expenses	7,000	
Factory Insurance Expenses	3,000	
Factory Utilities Expense	9,000	
Factory Maintenances Expense	8,000	
Factory Equipment Rental	2,000	
Total of Manufacturing Overhead		58,500
Current Manufacturing Costs		89,500
(+) Beginning Inventory of Work In Proses		15,600
(-) Ending Inventory of Work In Proses		(14,400)
<b>Cost of Goods Manufactured</b>		<b>90,700</b>