

Name

ID No

PRINCE OF SONGKLA UNIVERSITY
FACULTY OF ENGINEERING

Midterm examination : semester 1
Date : August 1, 2009
Subject : 225-455 Cost Analysis

Academic Year : 2009
Time : 13.30 – 16.30
Room : R201

Instruction

1. Attempt all questions.
2. Write answers in this examination paper.
3. All materials are allowed to the examination room.
4. Total examination papers are 12 pages.
5. The points are as follows ;

Question No	1	2	3	4	Total
Full points scored	20	20	20	40	100
Scored					

ทฤษฎีในการสอบ โทษขั้นต่ำ คือ ปรับตกในรายวิชาที่ทฤษฎี
และพักการเรียน 1 ภาคการศึกษา

Boonrueing Manasurakarn



Name

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ABC COMPANY LIMITED
Balance Sheet
December 31, 2006, AND 2007

ASSETS

	In Baht	
	2007	2006
Current assets :		
Cash on hand and in banks	1,200,000	2,350,000
Investment in listed securities	300,000	120,000
Accounts receivable –Trade	6,000,000	4,000,000
Inventory	8,000,000	10,000,000
Total current assets	<u>15,500,000</u>	<u>16,470,000</u>
Property and Equipment :		
Land	4,000,000	4,000,000
Buildings and equipment	12,000,000	8,500,000
Total property and equipment	<u>16,000,000</u>	<u>12,500,000</u>
Total Assets	<u>31,500,000</u>	<u>28,970,000</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities :

Accounts payable –Trade	5,800,000	4,000,000
Accrued expenses	900,000	400,000
Other current liabilities	<u>300,000</u>	<u>600,000</u>
Total current liabilities	7,000,000	5,000,000

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Long-term liabilities :		
Bonds payable	<u>7,500,000</u>	<u>8,000,000</u>
Total Liabilities	<u>14,500,000</u>	<u>13,000,000</u>
Stockholderholders' equity :		
Preferred stock	2,000,000	2,000,000
Common stock	6,000,000	6,000,000
Paid-in capital	<u>1,000,000</u>	<u>1,000,000</u>
Total paid-in capital	9,000,000	9,000,000
Retained earnings	<u>8,000,000</u>	<u>6,970,000</u>
Total stockholderholders' equity	<u>17,000,000</u>	<u>15,970,000</u>
Total liabilities and stockholderholders' equity	<u>31,500,000</u>	<u>28,970,000</u>

ABC COMPANY LIMITED
INCOME STATEMENT
DECEMBER 31, 2006 AND 2007

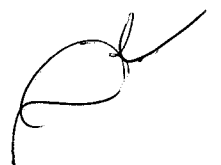
	In Baht	
	<u>2007</u>	<u>2006</u>
Revenues		
Net sales	52,000,000	48,000,000
Cost of goods sales	<u>36,000,000</u>	<u>31,500,000</u>
Gross margin	<u>16,000,000</u>	<u>16,500,000</u>

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Selling and Administrative expenses		
Selling expenses	7,000,000	6,500,000
Administrative expenses	5,860,000	6,100,000
Total operating expenses	<u>12,860,000</u>	<u>12,600,000</u>
Net operating income	3,140,000	3,900,000
Interest expense	<u>640,000</u>	<u>700,000</u>
Net income before taxes	2,500,000	3,200,000
Less income taxes	<u>750,000</u>	<u>960,000</u>
Net Income	1,750,000	2,240,000
Dividends to preferred stockholders	<u>1,200,000</u>	<u>1,200,000</u>
Net income remaining for common stockholders	1,630,000	2,120,000
Dividends to common stockholders	<u>600,000</u>	<u>600,000</u>
Net income added to retained earnings	1,030,000	1,520,000
Retained earnings, beginning of year	<u>6,970,000</u>	<u>545,000</u>
Retained earnings, end of year	<u>8,000,000</u>	<u>6,970,000</u>

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1. Using moving based analysis analyses the informations.



Name

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2. Using ratios analysis analyses the informations.



Name

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3. Build up the sources and uses of funds sheet.



Name

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4. Would you recommend your work 1, 2 and 3.? Explain.

