

國立彰化師範大學105學年度碩士班招生考試試題

系所：會計學系

科目：管理會計(含成本會計學)

☆☆請在答案紙上作答☆☆

共5頁，第1頁

一、選擇題：(請選出最佳答案，60%)

1. One feature of a standard cost system is that :

- (A) selection of the cost unit becomes simplified
- (B) predetermined amounts are ignored
- (C) an analysis of cost variances is facilitated
- (D) historical costs are recorded as they are incurred
- (E) reports are delayed until operations have been performed

2. The industry most likely to use job order costing in accounting for costs is :

- (A) accounting firms
- (B) textile manufacturer
- (C) paint manufacturer
- (D) oil refinery
- (E) none of the above

3. Finished Goods is debited and Work in Process is credited for a :

- (A) transfer of materials to the factory
- (B) return of unused materials from the factory
- (C) purchase of goods on account
- (D) transfer of completed production
- (E) transfer of completed goods out of the factory

4. The quality costs that are associated with designing, implementing, and maintaining the quality system are known as :

- (A) appraisal costs
- (B) internal failure costs
- (C) external failure costs
- (D) prevention costs
- (E) none of the above

5. When spoilage occurs because of some action taken by the customer, the unrecoverable cost of the spoilage should be charged to :

- (A) Work in Process
- (B) Spoiled Goods Inventory
- (C) Factory Overhead Control
- (D) Applied Factory Overhead
- (E) none of the above

6. Spoilage occurs as a result of an internal failure in a process cost system. Using average costing, the number of equivalent units that production costs should be charged to would be based upon :

- (A) spoiled units
- (B) units transferred out and spoiled units
- (C) units transferred out, spoiled units, and units in ending inventory
- (D) units transferred out and units in ending inventory
- (E) none of the above

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共 5 頁，第 2 頁

7. The allocation of joint costs to individual products is useful primarily for purposes of :
- (A) determining whether to produce one of the joint products
 - (B) inventory costing
 - (C) determining the best market price
 - (D) deciding whether to sell at the split-off point
 - (E) evaluating whether an output is a main product or a by-product
8. Tobin Company manufactures products S and T from a joint process. The market value at split-off was \$50,000 for 6,000 units of Product S and \$50,000 for 2,000 units of Product T. Assuming that the portion of the total joint cost properly allocated to Product S using the market value method was \$30,000, the total joint cost was :
- (A) \$40,000
 - (B) \$42,500
 - (C) \$45,000
 - (D) \$60,000
 - (E) \$75,000
9. The following is acceptable regarding the allocation of joint product costs to a by-product :
- | <u>None Allocated</u> | <u>Some Portion Allocated</u> |
|--------------------------|-------------------------------|
| (A) not acceptable | not acceptable |
| (B) acceptable | acceptable |
| (C) acceptable | not acceptable |
| (D) sometimes acceptable | never acceptable |
| (E) not acceptable | acceptable |
10. The materials requisition :
- (A) is the list of materials requirements for each step in the production sequence
 - (B) informs the purchasing agent of the quantity and kind of materials needed
 - (C) contracts for quantities to be delivered
 - (D) certifies quantities received and reports results of inspection and testing
 - (E) authorizes the storeroom to deliver types and quantities of materials to a given department
11. Annual demand for squash racquets is 50,000 units, and carrying costs amount to \$2 per unit. Order costs for the company amount to \$5. The optimum order quantity in units for squash racquets is (rounded to the nearest unit) :
- (A) 191
 - (B) 500
 - (C) 250
 - (D) 100
 - (E) 625
12. The JIT production ideal is a batch size of :
- (A) one hundred
 - (B) ten
 - (C) one
 - (D) zero
 - (E) none of the above

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共 5 頁，第 3 頁

13. Estimated factory overhead is \$600,000, and the hours usage of machinery is expected to be 150,000. Factory overhead is applied at the rate of \$10 per direct labor hour. The wage rate for direct labor is \$6 per hour, and the total number of estimated direct labor hours for the period is :
- (A) 100,000 (B) 150,000 (C) 300,000 (D) 600,000 (E) 60,000
14. An objection to the use of a factory overhead rate based on direct labor dollars is that :
- (A) these items are difficult to measure
(B) a job is charged with more overhead when a highly paid operator works on the job than when a low-paid operator performs the work
(C) overhead is allocated in relation to units produced by workers
(D) overhead rates will be distributed inequitably when there are no wage differentials in the department
(E) costs of applying this method are excessive
15. An accounting system in which the operations of the business are broken down into cost centers and the control function of a supervisor or manager is emphasized is :
- (A) control accounting (B) budgetary accounting
(C) absorption accounting (D) responsibility accounting
(E) operations-research accounting
16. Flexible budgeting is a reporting system wherein the :
- (A) statements included in the budget report vary from period to period
(B) budget standards may be adjusted at will
(C) planned level of activity is adjusted to the actual level of activity before the variance report is prepared
(D) reporting dates vary according to the levels of activity reported upon
(E) none of the above
17. A continuous budget :
- (A) is used only in process manufacturing companies
(B) works best for a company that can reliably forecast events a year or more into the future
(C) is a plan that is revised monthly or quarterly
(D) is an annual plan that is part of a five-year plan
(E) is a plan devised by a full-time planning staff

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共 5 頁，第 4 頁

18. Information on Duke Co.'s direct material costs for May is as follows :

Actual quantity of direct materials purchased and used	30,000 lbs.
Actual cost of direct materials	\$84,000
Unfavorable direct materials usage variance	3,000
Standard quantity of direct materials allowed for May production	29,000 lbs.

For the month of May, Duke's direct materials price variance was :

- (A) \$2,800 favorable (B) \$2,800 unfavorable
(C) \$6,000 unfavorable (D) \$6,000 favorable
(E) none of the above

19. When a balanced scorecard represents a series of predictions telling how management intends for the organization to succeed, the predictions are in a sequence that begins with :

- (A) growth and learning (B) innovation
(C) customer service (D) customer satisfaction
(E) investment opportunity

20. Balanced scorecards are called “balanced” because they report :

- (A) both leading and lagging measures
(B) both balance sheets and income statements
(C) both historical costs and replacements costs
(D) both original costs and book values
(E) all of the above

二、非選擇題：(須詳列計算過程，否則不予計分)

(一) Kenyon Company produces two products (F56 and F57), applying manufacturing overhead on the basis of direct labor hours. Anticipated unit production costs (material, labor, and overhead) and manufacturing volumes are :

F56 : 2,000 units, \$234

F57 : 3,500 units, \$271

Kenyon's overhead arises because of various activities, one of which is purchase-order processing.

Budgeted cost for this activity is expected to be \$70,000. The firm believes that the number of purchase orders processed is a key cost driver and expects the following activity for its products :

F56, 10 purchase orders; F57, 40 purchase orders. Kenyon's selling prices are based heavily on cost.

Required : (15%)

A. Activity-based costing (ABC) is said to result in improved costing accuracy when compared with traditional costing procedures. Briefly explain how this improved accuracy is attained.

B. Compute :

1. the pool rate for purchase-order processing.
2. the purchase-order processing cost to be charged to one unit of F56.

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共 5 頁，第 5 頁

C. Assume that Kenyon switched to activity-based costing and calculated total unit production costs as follows : F56, \$285; F57, \$220.

1. Which of the two products, F56 or F57, was overcosted prior to the change to ABC? No explanation is necessary.
2. Which of the two products, F56 or F57, may have been less competitive in the marketplace prior to the change to ABC? Briefly explain.

(二) Handy Tool Company manufactures a product in two departments, Shaping and Assembly. The product is cut out of sheet metal, bent to shape, and painted in the Shaping Department. Then, it is transferred to the Assembly Department where component parts purchased from outside vendors are added to the unit. A process cost system with a FIFO cost flow assumption is used to account for work in process inventories. Data related to November operations in the Assembly Department follow :

Units in beginning inventory (90% materials, 80% labor and overhead).....	1,000
Units received from the Shaping Department this period	3,000
Units transferred to Finished Goods Inventory this period	2,800
Units in ending inventory (50% materials, 40% labor and overhead).....	1,200

	Beginning Inventory	Added This Period
Costs charged to the department :		
Costs from the preceding department	\$23,600	\$29,250
Materials	7,700	13,375
Direct labor	3,500	9,672
Factory overhead.....	4,900	16,616

Required : (25%)

Prepare a November cost of production report on a FIFO basis for the Assembly Department.