

# 國立彰化師範大學104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☆☆

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## 選擇題：（請選出最佳答案，70%）

1. Planning consists of all of these areas EXCEPT:  
(A) predicting results under various alternatives  
(B) deciding how to attain the desired goals  
(C) selecting organizational goals  
(D) evaluating performance
2. Product cost for financial statement purposes may include:  
(A) all costs allowed by government agencies  
(B) all costs except marketing costs  
(C) all costs included for pricing and product-mix decisions  
(D) production costs
3. If the contribution margin ratio is 0.40, targeted operating income is \$50,000, and fixed costs are \$75,000, then sales volume in dollars is:  
(A) \$275,000                      (B) \$350,000                      (C) \$312,500                      (D) \$250,000
4. Assume only the specified parameters change in a CVP analysis. The contribution margin percentage increases when:  
(A) variable costs per unit decrease                      (B) total fixed costs increase  
(C) variable costs per unit increase                      (D) total fixed costs decrease

Answer the following question using the information below:

Philadelphia Company manufactures pipes and applies manufacturing overhead costs to production at a budgeted indirect-cost rate of \$15 per direct labor-hour. The following data are obtained from the accounting records for June 2010:

Direct materials	\$140,000
Direct labor (3,500 hours @ \$11/hour)	\$ 38,500
Indirect labor	\$ 10,000
Plant facility rent	\$ 30,000
Depreciation on plant machinery and equipment	\$ 15,000
Sales commissions	\$ 20,000
Administrative expenses	\$ 25,000

5. The amount of manufacturing overhead allocated to all jobs during June 2010 totals:  
(A) \$38,500                      (B) \$55,000                      (C) \$52,500                      (D) \$100,000

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6. Which of the following is a sign that an ABC system may be useful?
- (A) Products make diverse demands on resources because of differences in volume, process steps, batch size, or complexity.
  - (B) Operations staff agrees with accountants about the costs of manufacturing and marketing products and services.
  - (C) Products a company is less suited to produce and sell show small profits.
  - (D) There are small amounts of indirect costs.
7. Design costs are an example of:
- (A) product-sustaining costs
  - (B) facility-sustaining costs
  - (C) unit-level costs
  - (D) batch-level costs
8. Operating budgets include all of the following EXCEPT:
- (A) the budgeted income statement
  - (B) the revenues budget
  - (C) the budgeted balance sheet
  - (D) the administrative costs budget
9. The Japanese use the term kaizen when referring to:
- (A) pro forma financial statements
  - (B) scarce resources
  - (C) continuous improvement
  - (D) the sales forecast

Answer the following questions using the information below:

Apple Valley Orchards, Inc. (AVO), developed standard costs for direct material and direct labor. In 2011, AVO estimated the following standard costs for one of their most well loved products, the AVO classic Grandma's large apple pie which had a brown sugar coating on the top of the crust as well as including cranberry and mince ingredients in addition to the apples.

	<u>Budgeted quantity</u>	<u>Budgeted price</u>
Direct materials	1.5 pounds	\$ 7.25 per pound
Direct labor	0.25 hours	\$14.00 per hour

During September, AVO produced and sold 1,200 pies using 1,875 pounds of direct materials at an average cost per pound of \$7.00 and 280 direct labor hours at an average wage of \$14.25 per hour.

10. September's direct material flexible-budget variance is:
- (A) \$100.00 unfavorable
  - (B) \$75.00 unfavorable
  - (C) \$100.00 favorable
  - (D) None of these answers are correct.

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11. September's direct labor efficiency variance is:

- (A) \$210.00 favorable (B) \$280.00 unfavorable  
(C) \$210.00 unfavorable (D) \$280.00 favorable

Answer the following question using the information below:

Jenny's Corporation manufactured 25,000 grooming kits for horses during March. The fixed-overhead cost-allocation rate is \$20.00 per machine-hour. The following fixed overhead data pertain to March:

	<u>Actual</u>	<u>Static Budget</u>
Production	25,000 units	24,000 units
Machine-hours	6,100 hours	6,000 hours
Fixed overhead costs for March	\$123,000	\$120,000

12. What is the fixed overhead production-volume variance?

- (A) \$3,000 unfavorable (B) \$5,000 favorable  
(C) \$2,000 favorable (D) \$1,000 unfavorable

13. The variable overhead flexible-budget variance measures the difference between:

- (A) the static budget for variable overhead costs and the flexible budget for variable overhead costs  
(B) actual variable overhead costs and the static budget for variable overhead costs  
(C) actual variable overhead costs and the flexible budget for variable overhead costs  
(D) None of these answers is correct.

14. The gross-margin format of the income statement:

- (A) calculates contribution margin  
(B) is used with variable costing  
(C) distinguishes between manufacturing and nonmanufacturing costs  
(D) distinguishes variable costs from fixed costs

15. From the perspective of long-run product costing it is best to use:

- (A) master-budget capacity utilization to highlight unused capacity  
(B) practical capacity for pricing decisions  
(C) normal capacity utilization for benchmarking purposes  
(D) theoretical capacity for performance evaluation

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Answer the following questions using the information below:

A manufacturing firm is able to produce 2,000 pairs of sneakers per hour, at maximum efficiency. There are three eight-hour shifts each day. Due to unavoidable operating interruptions, production averages 1,600 units per hour. The plant actually operates only 27 days per month.

16. What is the theoretical capacity for the month of April?

- (A) 480,000 units      (B) 2,000,000 units      (C) 1,036,800 units      (D) 1,440,000 units

17. What is the practical capacity for the month of April?

- (A) 1,036,800 units      (B) 2,000,000 units      (C) 480,000 units      (D) 1,440,000 units

18. An experience curve:

- (A) measures the decline in cost per unit as production decreases for various value-chain functions such as marketing as production increases  
(B) measures the increase in cost per unit as productivity increases  
(C) only measures the decline in labor-hours per unit as units produced increases  
(D) is a narrower application of the learning curve

19. When using the high-low method, the two observations used are the high and low observations of the:

- (A) cost driver      (B) dependent variables      (C) residual term      (D) slope coefficient

Answer the following questions using the information below:

Stephans Corporation currently manufactures a subassembly for its main product. The costs per unit are as follows:

Direct materials	\$ 1.00
Direct labor	10.00
Variable overhead	5.00
Fixed overhead	<u>8.00</u>
Total	<u>\$24.00</u>

Bill Company has contacted Stephans with an offer to sell them 5,000 of the subassemblies for \$22.00 each. Stephans will eliminate \$25,000 of fixed overhead if it accepts the proposal.

20. What are the relevant costs for Stephans?

- (A) \$125,000      (B) \$80,000      (C) \$140,000      (D) \$105,000



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Answer the following question using the information below:

Shanghai Tea Products has an exclusive contract with British Distributors. Calamine and Shanghai are two brands of teas that are imported and sold to retail outlets. The following information is provided for the month of March:

	<b>Actual</b>		<b>Budget</b>	
	<u>Calamine</u>	<u>Shanghai</u>	<u>Calamine</u>	<u>Shanghai</u>
Sales in pounds	3,400 lbs.	3,600 lbs.	4,000 lbs.	3,000 lbs
Price per pound	\$2.50	\$2.50	\$2.00	\$3.00
Variable cost per pound	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.50</u>
Contribution margin	<u>\$1.50</u>	<u>\$0.50</u>	<u>\$1.00</u>	<u>\$1.50</u>

Budgeted and actual fixed corporate-sustaining costs are \$1,750 and \$2,000, respectively.

27. What is the actual contribution margin for the month?

- (A) \$8,500                      (B) \$8,800                      (C) \$6,900                      (D) \$7,500

28. Under which allocation method are one-way reciprocal support services recognized?

- (A) reciprocal method                      (B) direct method  
(C) artificial cost method                      (D) step-down method

Answer the following questions using the information below:

Hugo, owner of Automated Fabric, Inc., is interested in using the reciprocal allocation method. The following data from operations were collected for analysis:

*Budgeted manufacturing overhead costs:*

Maintenance	M (Support Dept)	\$300,000
Personnel	P (Support Dept)	\$160,000
Weaving	W (Weaving Dept)	\$650,000
Colorizing	C (Colorizing Dept)	\$350,000

*Services furnished:*

By Maintenance (budgeted labor-hours):

to Personnel	1,000
to Weaving	7,000
to Colorizing	4,000

By Personnel (Number of employees serviced):

Plant Maintenance	10
Weaving	30
Colorizing	20

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29. Which of the following linear equations represents the complete reciprocated cost of the Personnel Department?
- (A)  $P = \$160,000$  (B)  $P = \$160,000 + (1,000/12,000) M$   
(C)  $P = (1,000/12,000) M$  (D)  $P = \$300,000 - \$160,000 (1,000/12,000) M$
30. What is the complete reciprocated cost of the Maintenance Department?
- (A) \$0 (B) \$331,267 (C) \$300,000 (D) \$326,667
31. An example of a market-based approach to allocating joint costs is (are) allocating joint costs based on:
- (A) constant gross-margin percentage method (B) physical volume  
(C) sales value at splitoff method (D) Both (A) and (C) are correct.
32. Which of the following is NOT a primary reason for allocating joint costs?
- (A) cost justification and insurance settlement cost information requirements  
(B) income measurement and rate regulation requirements  
(C) cost justification and asset measurement  
(D) to calculate the bonus of the chief executive officer
33. Spoilage that should NOT arise under efficient operating conditions is referred to as:
- (A) abnormal spoilage (B) ordinary spoilage  
(C) normal spoilage (D) None of these answers is correct.
34. A demand-pull system in which each component in a production line is produced immediately as needed by the next step in the production line is referred to as:
- (A) just-in-time purchasing (B) relevant total costs  
(C) economic order quantity (D) materials requirements planning
35. The payback method of capital budgeting approach to the investment decision highlights:
- (A) having as lengthy payback time as possible  
(B) the tax savings of the depreciation amounts  
(C) the liquidity of the investment  
(D) cash flow over the life of the investment

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## 非選擇題：(須詳列計算過程，否則不予計分)

一、彰化公司採分步成本制，其製造成本的投入方式為：

原料：製程之初投入 90%，製程 75% 時投入另外 10%。

加工成本：製程中平均發生。

彰化公司採先進先出法計算單位成本。2014 年之資料如下：

	<u>數量</u>	<u>完工程度</u>		
期初在製品	6,000	50%		
本期投入生產	42,000	-		
期末在製品	10,800	70%		
	<u>直接原料</u>	<u>直接人工</u>	<u>製造費用</u>	
期初在製品成本	\$91,200	\$12,500	\$3,750	
本期發生成本	<u>448,416</u>	<u>66,816</u>	<u>22,968</u>	
合計	<u>\$539,616</u>	<u>\$79,316</u>	<u>\$26,718</u>	

試作：(1)計算直接原料、直接人工、製造費用之單位成本。(6%)

(2)計算本期完工產品成本及期末在製品成本。(8%)

二、平衡計分卡(Balanced scorecard)之績效衡量構面有哪些？並請為每個構面列舉 2 個績效指標。(16%)