

# 國立彰化師範大學103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 4 頁，第 1 頁

作答說明：題號請標明清楚（請在答案卷上標明第一部分與第二部分，及其次標題）。所有非選擇題皆須列示計算過程，否則不予計分。

## Part One 第一部分 (50%)

I. Choose the one alternative that best completes the statement or answers the question. (26%)

1. A car purchased last year is an example of a(n):

- (A) differential cost      (B) relevant cost      (C) avoidable cost      (D) sunk cost

2. Cost behavior refers to:

- (A) how costs react to a change in the level of activity  
(B) whether a particular expense has been ethically incurred  
(C) classifying costs as either inventoriable or period costs  
(D) whether a cost is incurred in a manufacturing, merchandising, or service company

3. Which of the following cost(s) are inventoried when using variable costing?

- (A) fixed manufacturing costs      (B) direct manufacturing costs  
(C) variable marketing costs      (D) Both A and B are correct.

4. The contribution-margin format of the income statement:

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

5. Overhead costs have been increasing due to all of the following EXCEPT:

- (A) more complexity in distribution processes  
(B) tracing more costs as direct costs with the help of technology  
(C) increased automation      (D) product proliferation

6. Which of the following is NOT a step in developing budgeted fixed overhead rates?

- (A) Identify the fixed overhead costs associated with each cost-allocation base.  
(B) Select the cost-allocation bases to use in allocating fixed overhead costs to output produced.  
(C) Choose the period to use for the budget.  
(D) All of the above are steps in developing budgeted fixed overhead rates.

7. A flexible budget:

- (A) provides favorable operating results      (B) is developed at the end of the period  
(C) is based on the budgeted level of output      (D) is another name for management by exception

8. Budgeting provides all of the following EXCEPT:

- (A) a means to communicate the organization's short-term goals to its members  
(B) support for the management functions of planning and coordination  
(C) an ethical framework for decision making  
(D) a means to anticipate problems

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共 4 頁，第 2 頁

9. Overcosting a particular product may result in:

- (A) understating total product costs
- (B) pricing the product too low
- (C) loss of market share
- (D) operating efficiencies

10. In a costing system:

- (A) a cost object should be a product and not a department or a geographic territory
- (B) cost tracing allocates indirect costs
- (C) a cost-allocation base can be either financial or nonfinancial
- (D) cost allocation assigns direct costs

11. Which of the following items is NOT an assumption of CVP analysis?

- (A) Total costs can be divided into a fixed component and a component that is variable with respect to the level of output.
- (B) All revenues and costs can be added and compared without taking into account the time value of money.
- (C) The unit-selling price is known and constant.
- (D) When graphed, total costs curve upward.

12. Cost assignment :

- (A) is always arbitrary
- (B) is the same as cost accumulation
- (C) is finding the difference between budgeted and actual costs
- (D) is includes tracing and allocating

13. The person most likely to use ONLY financial accounting information is a:

- (A) vice president of operations
- (B) current shareholder
- (C) department manager
- (D) factory shift supervisor

## II. Problem (24%)

1. The following data for the Lewgrow Garden Supplies Company pertains to the production of 2,500 garden spades during March. The spade consists of a wooden handle and a metal forged tool that comes in contact with the ground.

Direct Materials (all materials purchased were used):

Standard cost: \$1.00 per handle and \$3.50 per metal tool.

Total actual cost: \$11,350.

Materials flexible-budget efficiency variance was \$650 unfavorable.

Direct Manufacturing Labor:

Standard cost is 5 garden spades per hour at \$20.00 per hour.

Actual cost per hour was \$21.00.

Labor efficiency variance was \$400 favorable.

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共 4 頁，第 3 頁

Required (18%):

- a. What is the standard direct material amount per garden spade?
  - b. What is the standard cost allowed for all units produced?
  - c. What is the total direct materials flexible-budget variance?
  - d. What is the direct material flexible-budget price variance?
  - e. What is the total actual cost of direct manufacturing labor?
  - f. What is the labor price variance for direct manufacturing labor?
2. Kirkland Company manufactures a part for use in its production of hats. When 10,000 items are produced, the costs per unit are:

Direct materials	\$0.60
Direct manufacturing labor	3.00
Variable manufacturing overhead	1.20
Fixed manufacturing overhead	<u>1.60</u>
Total	<u>\$6.40</u>

Mike Company has offered to sell to Kirkland Company 10,000 units of the part for \$6.00 per unit. The plant facilities could be used to manufacture another item at a savings of \$9,000 if Kirkland accepts the offer. In addition, \$1.00 per unit of fixed manufacturing overhead on the original item would be eliminated.

Required (6%):

- a. What is the relevant per unit cost for the original part?
- b. Which alternative is best for Kirkland Company? By how much?

## **Part Two 第二部分 (50%)**

一、解釋名詞(每小題各 4%)

1. Residual Income
2. Management Accounting System
3. Budgetary Slack
4. Sunk Cost
5. Transfer Pricing

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共 4 頁，第 4 頁

## 二、選擇題(每小題各 3%)

- 當銷量小於產量時，傳統成本法所求得的本期淨利，較直接成本法為  
(A)多 (B)少 (C)相同 (D)不一定。
- 直接成本法所計算的淨利為\$100,000，而期初存貨 5,000 件，期末存貨 5,500 件。設固定製造費用分攤率為每件\$4，若其他條件不變，則採全部成本法之淨利為  
(A)\$98,000 (B)\$102,000 (C)\$100,000 (D)\$104,000。
- 97 年實踐公司計畫生產量為 1,000 單位（製造費用分攤率的計算基礎），而實際生產量與銷售量分別為 850 單位與 750 單位。在使用全部成本法下，實踐公司的稅前盈餘為\$50,000，假如當年固定製造費用分攤率為每單位\$10，則在變動成本法下，實踐公司的稅前盈餘將為  
(A)\$45,000 (B)\$50,500 (C)\$50,000 (D)\$51,000。
- 假設一產品每一單位售價為\$30，固定成本為\$400，單位變動成本為\$14，又假設營業利益為\$5,000，試問損益兩平點為多少？  
(A)25 單位 (B)50 單位 (C)100 單位 (D)150 單位。
- 假設固定成本為\$5,000，單位邊際貢獻為\$30，則銷貨 500 單位之營業淨利為多少？  
(A)\$5,000 (B)\$10,000 (C)\$25,000 (D)\$20,000。
- Changhua Corporation has an after-tax operating income of \$3,200,000 and a 9% weighted-average cost of capital. Assets total \$7,000,000 and current liabilities total \$1,800,000. On the basis of this information, Changhua's economic value added is:  
(A) \$2,408,000. (B) \$2,732,000. (C) \$3,668,000. (D) \$3,992,000.  
(E) some other amount.
- The following information relates to Houston, Inc.:

Total assets	\$9,000,000
After-tax operating income	1,500,000
Current liabilities	800,000

If the company has a 10% weighted-average cost of capital, its economic value added would be:  
(A) \$(200,000). (B) \$530,000. (C) \$680,000. (D) \$970,000.  
(E) some other amount.
- 貫穿貢獻(Throughput contribution)為  
(A)收入減直接材料 (B)收入減直接成本 (C)收入減製造成本  
(D)收入減銷貨成本 (E)收入減固定成本。
- 在直接成本法下，當期的期末存貨成本與銷貨成本，皆不包含  
(A)直接材料 (B)直接人工 (C)固定製造費用  
(D)變動製造費用 (E)固定成本。
- 在品質成本中，測量、評估、稽核產品、組件、購入物料等，保證符合品質標準之有關各種檢查的成本為  
(A)預防成本 (B)評鑑成本 (C)內部失敗成本 (D)外部失敗成本 (E)沉沒成本。