

國立彰化師範大學 102 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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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. Multiple Choices (14%, 2% for each question)

1. Which of the following statements is FALSE?

- (A) Inventoriable costs are important for GAAP.
- (B) "Product costs" refers to the particular costs of a product for the purpose at hand.
- (C) Product costs and inventoriable costs are interchangeable terms.
- (D) Inventoriable costs are a special case of period costs.

2. The _____ approach carries the underallocated or overallocated amounts to overhead accounts in the following year.

- (A) adjusted allocation-rate
- (B) write-off to cost of goods sold
- (C) proration
- (D) None of these answers are correct.

3. Responsibility accounting:

- (A) focuses on whom should be asked about the information
- (B) emphasizes controllability
- (C) attempts to assign blame for problems to a specific manager
- (D) All of these answers are correct.

4. The relative amount of inputs used to achieve a given output level is known as

- (A) effectiveness.
- (B) efficiency.
- (C) continuous improvement.
- (D) All of these answers are correct.

5. The difference between budgeted fixed manufacturing overhead and the fixed manufacturing overhead allocated to actual output units achieved is called the fixed overhead:

- (A) flexible-budget variance
- (B) efficiency variance
- (C) production-volume variance
- (D) combined-variance analysis

6. It is most difficult to estimate _____ because of the need to predict demand for the next few years.

- (A) normal capacity utilization
- (B) practical capacity
- (C) master-budget capacity utilization
- (D) theoretical capacity

7. A company decided to replace an old machine with a new machine. Which of the following is considered a relevant cost?

- (A) depreciation expense on the old equipment
- (B) the book value of the old equipment
- (C) the loss on the disposal of the old equipment
- (D) the current disposal price of the old equipment

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II. Problem (36%)

1. Karen Hefner, a florist, operates retail stores in several shopping malls. The average selling price of an arrangement is \$30 and the average cost of each sale is \$18. A new mall is opening where Karen wants to locate a store, but the location manager is not sure about the rent method to accept. The mall operator offers the following three options for its retail store rentals:

(1) paying a fixed rent of \$15,000 a month, or

(2) paying a base rent of \$9,000 plus 10% of revenue received, or

(3) paying a base rent of \$4,800 plus 20% of revenue received up to a maximum rent of \$25,000.

Required: (18%)

a. For each option, compute the breakeven sales and the monthly rent paid at break-even. (9%)

b. Beginning at zero sales, show the sales levels at which each option is preferable up to 5,000 units. (9%)

2. Aunt Ethel's Fancy Cookie Company manufactures and sells three flavors of cookies: Macaroon, Sugar, and Buttercream. The batch size for the cookies is limited to 1,000 cookies based on the size of the ovens and cookie molds owned by the company. Based on budgetary projections, the information listed below is available:

<u>Macaroon</u>	<u>Sugar</u>	<u>Buttercream</u>		
Projected sales in units		500,000	800,000	600,000

PER UNIT data:

Selling price	\$0.80	\$0.75	\$0.60
Direct materials	\$0.20	\$0.15	\$0.14
Direct labor	\$0.04	\$0.02	\$0.02

Hours per 1000-unit batch:

Direct labor hours	2	1	1
Oven hours	1	1	1
Packaging hours	0.5	0.5	0.5

Total overhead costs and activity levels for the year are estimated as follows:

<u>Activity</u>	<u>Overhead costs</u>	<u>Activity levels</u>
Direct labor		2,400 hours
Oven	\$210,000	1,900 oven hours
Packaging	\$150,000	950 packaging hours
	<u>\$360,000</u>	

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Required: (18%)

- a. Determine the activity-cost-driver rate for packaging costs. (3%)
- b. Using the ABC system, for the sugar cookie:
 - b1. compute the estimated overhead costs per thousand cookies. (3%)
 - b2. compute the estimated operating profit per thousand cookies. (3%)
- c. Using a traditional system (with direct labor hours as the overhead allocation base), for the sugar cookie:
 - c1. compute the estimated overhead costs per thousand cookies. (3%)
 - c2. compute the estimated operating profit per thousand cookies. (3%)
- d. Explain the difference between the profits obtained from the traditional system and the ABC system. Which system provides a better estimate of profitability? Why? (3%)

Part Two 第二部分 (50%)

一、解釋名詞(每小題各4分)

1. Management Control System
2. Abnormal Spoilage
3. Four Perspectives of the Balanced Scorecard
4. Materials requirements planning
5. Residual Income

二、選擇題(每小題各 3 分)

1-2 題 Management of Children Are Precious (CAP), an operator of day-care facilities, wants the company's profit to be subdivided by center. The firm's accountant has provided the following data:

	Actual	Budgeted	Actual	Budgeted
<u>Center</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Direct</u>	<u>Direct</u>
			<u>Costs</u>	<u>Costs</u>
Downtown	\$ 340,200	\$ 320,000	\$ 300,000	\$ 300,000
Irvine	534,600	560,000	440,000	510,000
H Beach	<u>745,200</u>	<u>720,000</u>	<u>740,000</u>	<u>690,000</u>
Totals	<u>\$1,620,000</u>	<u>\$1,600,000</u>	<u>\$1,480,000</u>	<u>\$1,500,000</u>

CAP's advertising, which is handled by the home office, is not reflected in the preceding figures and amounted to \$60,000.

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1. If advertising expense were allocated to centers based on actual center profitability, how much advertising would be allocated to Irvine?
(A) \$19,800. (B) \$21,000. (C) \$30,000. (D) \$40,543. (E) Some other amount.
2. Assume that management used the allocation base that is most influenced by advertising effort and consistent with sound managerial accounting practices. How much advertising would be allocated to Irvine?
(A) \$17,838. (B) \$19,800. (C) \$20,000. (D) \$20,400. (E) \$21,000.
3. Which of the following methods ignores the fact that some service departments provide service to other service departments?
(A) Direct method. (B) Indirect method.
(C) Step-down method. (D) Reciprocal method.
(E) Dual-cost allocation method.
4. Kentucky Corporation uses a process-cost accounting system. The company adds direct materials at the start of its production process; conversion cost, on the other hand, is incurred evenly throughout manufacturing. The firm has no beginning work-in-process inventory; its ending work in process is 40% complete. Which of the following sets of percentages would be used to calculate the correct number of equivalent units in the ending work-in-process inventory?
(A) Materials, 40%; conversion cost, 40%. (B) Materials, 40%; conversion cost, 100%.
(C) Materials, 100%; conversion cost, 40%. (D) Materials, 100%; conversion cost, 60%.
(E) Materials, 100%; conversion cost, 100%.
5. Peterson Company has two service departments (Cafeteria and Human Resources) and two production departments (Machining and Assembly). The number of employees in each department follows.

Cafeteria	40
Human Resources	60
Machining	200
Assembly	300

Peterson uses the direct method of cost allocation and allocates cost on the basis of employees. If Human Resources cost amounts to \$1,800,000, how much of the department's cost would be allocated to Machining?

(A) \$600,000. (B) \$720,000. (C) \$900,000. (D) \$1,200,000. (E) Some other amount.

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6-8題 The Dollar Store has a Human Resources Department and a Janitorial Department that provide service to three sales departments. The Human Resources Department cost is allocated on the basis of employees, and the Janitorial Department cost is allocated on the basis of space. The following information is available:

	<u>Human Resources</u>	<u>Janitorial</u>	<u>Sales #1</u>	<u>Sales #2</u>	<u>Sales #3</u>
Budgeted cost	\$45,000	\$30,000			
Space in square feet	4,000	1,000	20,000	30,000	50,000
Number of employees	5	10	15	45	30

6. Using the direct method, the amount of Janitorial Department cost allocated to Sales Department no. 2 is:
(A) \$8,571. (B) \$8,654. (C) \$9,000. (D) \$10,350. (E) \$14,210.
7. Using the step-down method and assuming that Human Resources is allocated first, the amount of Human Resources cost allocated to Sales Department no. 3 is:
(A) \$12,000. (B) \$12,857. (C) \$13,500. (D) \$15,000. (E) \$22,500.
8. Using the step-down method and assuming Human Resources is allocated first, the amount of Janitorial cost allocated to Sales Department no. 2 is:
(A) \$8,571. (B) \$9,000. (C) \$9,857. (D) \$10,247. (E) \$10,350.
9. Carolina 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, Carolina'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.
10. 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.