

國立彰化師範大學 101 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)

☆☆請在答案卷上作答☆☆

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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：(每題 2%，共 22%)

1. If there is an ethical conflict concerning your direct supervisor, when is it appropriate to contact authorities or individuals NOT employed by the organization?
(A) when there is a personal conflict
(B) when your supervisor is about to receive a bonus
(C) when there is a clear violation of the law
(D) when you are about to be terminated
2. Which of the following statements about the direct/indirect cost classification is NOT true?
(A) Indirect costs are always traced.
(B) Indirect costs are always allocated.
(C) The design of operations affects the direct/indirect classification.
(D) The direct/indirect classification depends on the choice of cost object.
3. Which of the following statements about determining the breakeven point is FALSE?
(A) Operating income is equal to zero.
(B) Contribution margin – fixed costs is equal to zero.
(C) Revenues equal fixed costs plus variable costs.
(D) Breakeven revenues equal fixed costs divided by the variable cost per unit.
4. A company would use multiple cost-allocation bases:
(A) if managers believed the benefits exceeded the additional costs of that costing system.
(B) because there is more than one way to allocate overhead.
(C) because this is a simpler approach than using one cost allocation base.
(D) if managers believe that using multiple cost-allocation bases is the only acceptable method.
5. The unique feature of an ABC system is the emphasis on:
(A) costing individual jobs. (B) department indirect-cost rates.
(C) multiple-cost pools. (D) individual activities.
6. Rolling budgets help management to:
(A) better review the past calendar year. (B) deal with a 5-year time frame.
(C) focus on the upcoming budget period. (D) rigidly administer the budget.
7. A favorable price variance for direct manufacturing labor might indicate that:
(A) employees were paid more than planned. (B) budgeted price standards are too tight.
(C) underskilled employees are being hired. (D) an efficient labor force.

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8. An unfavorable fixed overhead spending variance indicates that:
- (A) there was more excess capacity than planned.
 - (B) the price of fixed overhead items cost more than budgeted.
 - (C) the fixed overhead cost-allocation base was not used efficiently.
 - (D) the denominator level was more than planned.
9. Absorption costing is required for all of the following except:
- (A) generally accepted accounting principles.
 - (B) determining a competitive selling price.
 - (C) external reporting to shareholders.
 - (D) income tax reporting.
10. Which of the following does NOT represent a cause-and-effect relationship?
- (A) Material costs increase as the number of units produced increases.
 - (B) A company is charged 40 cents for each brochure printed and mailed.
 - (C) Utility costs increase at the same time that insurance costs increase.
 - (D) It makes sense that if a complex product has a large number of parts it will take longer to assemble than a simple product with fewer parts.
11. To complete the first setup on a new machine took an employee 100 minutes. Using an 80% cumulative average-time learning curve indicates that the second setup on the new machine is expected to take:
- (A) 80 minutes
 - (B) 60 minutes
 - (C) 40 minutes
 - (D) 30 minutes

II. Problem (28%)

1. Wind Corporation produces a special line of basketball hoops. Wind Corporation produces the hoops in batches. To manufacture a batch of the basketball hoops, Wind Corporation must set up the machines and molds. Setup costs are batch-level costs because they are associated with batches rather than individual units of products. A separate Setup Department is responsible for setting up machines and molds for different styles of basketball hoops.

Setup overhead costs consist of some costs that are variable and some costs that are fixed with respect to the number of setup-hours. The following information pertains to January 2005.

	Static-budget	Actual
	<u>Amounts</u>	<u>Amounts</u>
Basketball hoops produced and sold	30,000	28,000
Batch size (number of units per batch)	200	250
Setup-hours per batch	5	4
Variable overhead cost per setup hour	\$10	\$9
Total fixed setup overhead costs	\$22,500	\$21,000

Required (10%):

- a. Calculate the efficiency variance for variable setup overhead costs.

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- b. Calculate the spending variance for variable setup overhead costs.
- c. Calculate the flexible-budget variance for variable setup overhead costs.
- d. Calculate the spending variance for fixed setup overhead costs.
- e. Calculate the production-volume variance for fixed setup overhead costs.

2. 彰化公司2011年6月份之製造資料如下：

	單位數	材 料	加 工
期初在製品(70%完工)	2,000	\$12,000	\$16,800
本期投入	<u>16,000</u>	<u>80,000</u>	<u>130,000</u>
合 計		<u>\$92,000</u>	<u>\$146,800</u>
本期轉出	10,000		
期末在製品	4,000		

材料於製造開始時即一次投入，檢驗點設於加工投入50%時，正常損壞為完好品之10% (假設依完好品數量分攤正常損壞成本)。若期末在製品完工程度為60%。

試作：請依先進先出法編製該公司 6 月份生產成本報告單。(18%)

Part Two 第二部分(50%)

I. 選擇題：(共 10 題，共 30%)

Juice's Preserves currently makes jams and jellies and a variety of decorative jars used for packaging. An outside supplier has offered to supply all of the needed decorative jars. For this make-or-buy decision, a cost analysis revealed the following avoidable unit costs for the decorative jars:

Direct materials	\$0.25
Direct labor	0.03
Unit-related support costs	0.10
Batch-related support costs	0.12
Product-sustaining support costs	0.22
Facility-sustaining support costs	<u>0.28</u>
Total cost per jar	<u>\$1.00</u>

1. The relevant cost per jar is
(A) \$0.28 per jar. (B) \$0.38 per jar. (C) \$0.72 per jar. (D) \$1.00 per jar.
2. The maximum price that Juice's Preserves should be willing to pay for the decorative jars is
(A) \$0.28 per jar. (B) \$0.38 per jar. (C) \$0.72 per jar. (D) \$1.00 per jar.

Juice Corporation manufactures water toys. It plans to grow by producing high-quality water toys at a low cost that are delivered in a timely manner. There are a number of other manufacturers who produce similar water toys. Juice believes that continuously improving its manufacturing processes and having satisfied employees are critical to implementing its strategy.

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3. Juice's strategy is
(A) product differentiation. (B) downsizing. (C) reengineering. (D) cost leadership.
4. To further company strategy, measures on the balanced scorecard would MOST likely include
(A) number of process improvements. (B) price premium earned.
(C) longer cycle times. (D) an increase in operating income from increased profit margins.

The Juice Corporation processes a liquid component up to the split-off point where two products, Mr. DirtOut and Mr. SinkClean, are produced and sold. The following material was collected for the month of January. There was no beginning inventory.

<i>Direct materials processed:</i>	250,000 gallons (242,500 gallons of good product)
<i>Production:</i>	Mr. DirtOut 147,500 gallons
	Mr. SinkClean 95,000 gallons
<i>Sales:</i>	Mr. DirtOut 140,500 at \$110 per gallon
	Mr. SinkClean 91,000 at \$ 100 per gallon

The cost of purchasing 250,000 gallons of direct materials and processing it up to the split-off point to yield a total of 242,500 gallons of good product was \$380,000.

5. What are the physical-volume proportions to allocate joint costs for Mr. DirtOut and Mr. SinkClean, respectively?
(A) 59.00% and 41.00% (B) 60.82% and 39.18%
(C) 39.18% and 60.82% (D) 59.79% and 40.21%
6. When using a physical-volume measure, what is the approximate amount of joint costs that will be allocated to Mr. DirtOut and Mr. SinkClean?
(A) \$231,116 and \$148,884 (B) \$224,200 and \$155,800
(C) \$227,202 and \$152,798 (D) \$230,626 and \$149,374
7. When using the physical-volume method, what is Mr. DirtOut's approximate production cost per unit?
(A) \$1.52 (B) \$1.54 (C) \$1.57 (D) \$1.61
8. 彰化公司正在評估年度之資本預算計劃。其相關資料如下：

年度	<u>\$1 元之年金在利率 15% 下之折現值</u>
1	0.870
2	1.626
3	2.284
4	2.856
5	3.353
6	3.785

假設購買一儀器設備之成本為\$30,000。該儀器設備就稅法上的折舊而言於六年內依直線法折舊完畢，殘值為零。該儀器設備每年可創造\$10,000之現金流入。假設稅率為40%；該公司稅後實質報酬率為15%。則該儀器設備之淨折現為何？

- (A)\$7,290 (B)\$280 (C)\$7,850 (D)\$11,760。

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9. 彰化公司的最低獲利率標準為 15%，其某部門的營業利益為\$20,000，平均投資額為\$100,000，則該部門的剩餘利益為多少？
(A) \$80,000 (B) \$20,000 (C) \$15,000 (D) \$5,000。
10. 彰化工廠每年需用材料 4,050 單位，單位進價\$6，每次訂購成本為\$30，儲存成本佔材料價格的 5%，則該工廠經濟訂購量為
(A) 450 單位 (B) 600 單位 (C) 900 單位 (D) 1,200 單位。

II. 計算與問答題：(共 2 題，共 20%)

1. 彰化公司生產 A 產品，一般銷售之價格係變動成本之 175% 計價，最近接到國外一訂單，計 1,500 單位，成本會計部門提出此訂單之估計成本如下：

直接原料	\$105,000
直接人工	75,000
變動製造費用	15,000
分攤固定製造費用	30,000
工具及其他特殊生產成本(專供該訂單使用)	45,000
運費	7,500
特別之管理成本	<u>7,500</u>
總成本	<u>\$285,000</u>

該公司目前產能係 100% 應用，因此若接受此訂單則必須減少一般銷售額\$315,000。

試作：

- (1) 試用邊際貢獻觀念，計算該訂單之機會成本。(3%)
(2) 此訂單最低價格為多少？始可維持目前之淨利。(7%)
2. 彰化公司實施責任中心制度，甲部門通常均自乙部門轉入其產品，近日因移轉價格調升為\$110，迫使甲部門向外以\$100 之價格購入所需產品，各項資料如下：

甲部門每年需求量	2,000 單位
乙部門單位變動成本	\$95
乙部門單位固定成本	\$10

試回答下列問題：

- (1) 設乙部門有閒置產能，若甲部門按\$100 之單價外購，對公司是否有利？(4%)
(2) 設乙部門之產能可移作他用，且每年節省\$14,500，則甲部門是否應外購？(3%)
(3) 設乙部門之產能無法移作他用，且外購之單位降為\$92.5，則甲部門是否應外購？(3%)