

國立彰化師範大學 100 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 (18%, 2% for each question)

1. Cost accounting provides all of the following EXCEPT:

- (A) information for management accounting and financial accounting
- (B) pricing information from marketing studies
- (C) financial information regarding the cost of acquiring resources
- (D) nonfinancial information regarding the cost of operational efficiencies

2. Which statement is TRUE?

- (A) A direct cost of one cost object cannot be an indirect cost of another cost object.
- (B) All variable costs are direct costs.
- (C) A direct cost of one cost object can be an indirect cost of another cost object.
- (D) All fixed costs are direct costs.

3. The advantage of using normal costing instead of actual costing is:

- (A) indirect costs are assigned at the end of the year when they are known
- (B) the job cost is more accurate under normal costing
- (C) indirect costs are assigned to a job on a timely basis
- (D) normal costing provides a higher gross profit margin

4. It is usually difficult to find good cause-and-effect relationships between _____ and a cost allocation base.

- (A) unit-level costs
- (B) batch-level costs
- (C) product-sustaining costs
- (D) facility-sustaining costs

5. Operating budgets include all of the following EXCEPT:

- (A) the revenues budget
- (B) the budgeted income statement
- (C) the administrative costs budget
- (D) the budgeted balance sheet

6. The sales-volume variance is due to:

- (A) using a different selling price from that budgeted
- (B) inaccurate forecasting of units sold
- (C) poor production performance
- (D) Both A and B are correct.

7. The only difference between variable and absorption costing is the expensing of:

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

8. When using the high-low method, the denominator of the equation that determines the slope is the:

- (A) dependent variable
- (B) independent variable
- (C) difference between the high and low observations of the cost driver
- (D) difference between the high and low observations of the dependent variables

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9. Which of the following factors should NOT be considered when pricing a special order?

- (A) the likely bids of competitors
- (B) the incremental cost of one unit of product
- (C) revenues that will be lost on existing sales if prices are lowered
- (D) stable pricing to earn the desired long-run return

II. Problem (32%)

1. ABC Company sells only two products, Product A and Product B.

	Product A	Product B	Total
Selling price	\$40	\$50	
Variable cost per unit	\$24	\$40	
Total fixed costs			\$840,000

ABC sells two units of Product A for each unit it sells of Product B. ABC faces a tax rate of 30%.

Required: Compute the following number. (12%)

- a. What is the breakeven point in units for each product, assuming the sales mix is 2 units of Product A for each unit of Product B?
 - b. What is the breakeven point if ABC's tax rate is reduced to 25%, assuming the sales mix is 2 units of Product A for each unit of Product B?
 - c. How many units of each product would be sold if ABC desired an after-tax net income of \$73,500, facing a tax rate of 30%?
2. MIC Corporation produces a special line of basketball hoops. MIC Corporation produces the hoops in batches. To manufacture a batch of the basketball hoops, MIC 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 2010.

	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: Compute the following number. (10%)

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

3. KIA Corporation manufactures a product that has two parts, A and B. It is currently considering two alternative proposals related to these parts.

The first proposal is for buying Part A. This would free up some of the plant space for the manufacture of more of Part B and assembly of the final product. The product vice president believes the additional production of the final product can be sold at the current market price. No other changes in manufacturing would be needed.

The second proposal is for buying new equipment for the production of Part B. The new equipment requires fewer workers and uses less power to operate. The old equipment has a net disposal value of zero.

Required: Identify whether the following items are relevant (R) or irrelevant (I) for each proposal. Treat each proposal independently. (10%)

- a. Total variable manufacturing overhead, Part A
- b. Total variable manufacturing overhead, Part B
- c. Cost of old equipment for manufacturing Part B
- d. Cost of new equipment for manufacturing Part B
- e. Total variable selling and administrative costs
- f. Total variable costs of assembling final products
- g. Total direct manufacturing materials, Part A
- h. Total direct manufacturing materials, Part B
- i. Total direct manufacturing labor, Part A
- j. Total direct manufacturing labor, Part B

Part Two 第二部分 (50%)

1. Endicott Shoes manufactures shoes. All direct materials are included at the inception of the production process. For March, there were 1,400 units in beginning inventory with a direct material cost of \$700. Direct materials totaled \$15,000 for the month. Work-in-process records revealed that 35,000 shoes were started in March and that 30,000 were finished. Normal spoilage of 2% of units finished was incurred. Ending work-in-process units are complete in respect to direct materials costs. Spoilage is not detected until the process is complete. Endicott uses the weighted-average method.

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Required: (第一小題 10%，第二小題 5%)

- a. What are the direct materials costs assigned to completed good units when spoilage units are recognized or when they are ignored?
- b. What are the direct material amounts allocated to the work-in-process ending inventory when spoilage units are recognized or ignored?

2. The Mill Flow Company has two divisions. The Cutting Division prepares timber at its sawmills. The Assembly Division prepares the cut lumber into finished wood for the furniture industry. No inventories exist in either division at the beginning of 20x3. During the year, the Cutting Division prepared 60,000 cords of wood at a cost of \$660,000. All the lumber was transferred to the Assembly Division, where additional operating costs of \$6 per cord were incurred. The 600,000 board feet of finished wood were sold for \$2,500,000.

Required: (第一小題 5%，第二小題 5%)

- a. Determine the operating income for each division if the transfer price from Cutting to Assembly is at cost, \$11 a cord.
 - b. Determine the operating income for each division if the transfer price is \$9 per cord.
3. Jensen Manufacturing is considering buying an automated machine that costs \$250,000. It requires working capital of \$25,000. Annual cash savings are anticipated to be \$103,000 for five years. The company uses straight-line depreciation. The salvage value at the end of five years is expected to be \$10,000. The working capital will be recovered at the end of the machine's life.

Required: (10%)

Compute the accrual accounting rate of return based on the initial investment.

4. Clothes, Inc. has an average annual demand for red, medium polo shirts of 25,000 units. The cost of placing an order is \$80 and the cost of carrying one unit in inventory for one year is \$25.

Required: (第一小題 5%，第二小題 5%，第三小題 5%)

- a. Use the economic-order-quantity model to determine the optimal order size.
- b. Determine the reorder point assuming a lead time of 10 days and a work year of 250 days.
- c. Determine the safety stock required to prevent stockouts assuming the maximum lead time is 20 days and the maximum daily demand is 125 units.