

國立彰化師範大學 99 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)。所有計算題皆須列示過程，否則不予計分。

Part One 第一部分 (50%)

I. Multiple Choices (20%, 2% for each question)

1. Which of the following statements is FALSE?

- (A) There is a cause-and-effect relationship between the cost driver and the level of activity.
- (B) Fixed costs have cost drivers over the short run.
- (C) Over the long run all costs have cost drivers.
- (D) Volume of production is a cost driver of direct manufacturing costs.

2. One of the first steps to take when using CVP analysis to help make decisions is:

- (A) finding out where the total costs line intersects with the total revenues line on a graph.
- (B) identifying which costs are variable and which costs are fixed.
- (C) calculation of the degree of operating leverage for the company.
- (D) estimating how many products will have to be sold to make a decent profit.

3. Job costing:

- (A) can only be used in manufacturing.
- (B) records the flow of costs for each customer.
- (C) allocates an equal amount of cost to each unit made during a time period.
- (D) is commonly used when each unit of output is identical.

4. ABC systems:

- (A) highlight the different levels of activities.
- (B) limit cost drivers to units of output.
- (C) allocate costs based on the overall level of activity.
- (D) generally undercost complex products.

5. A good budgeting system forces managers to examine the business as they plan, so they can:

- (A) detect inaccurate historical records.
- (B) set specific expectations against which actual results can be compared.
- (C) complete the budgeting task on time.
- (D) get promoted for doing a good job.

6. The process by which a company's products or services are measured relative to the best possible levels of performance is known as:

- (A) efficiency (B) benchmarking (C) a standard costing system (D) variance analysis

7. Excess capacity is a sign:

- (A) that capacity should be reduced.
- (B) that capacity may need to be re-evaluated.
- (C) that the company is suffering a significant economic loss.
- (D) of good management decisions.

8. Fixed and variable cost variances can _____ be applied to activity-based costing systems.

- (A) always (B) most times (C) seldom (D) never

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9. It is most difficult to estimate _____ because of the need to predict demand for the next few years.
(A) practical capacity (B) normal capacity utilization
(C) theoretical capacity (D) master-budget capacity utilization

10. Which of the following is an equation of a *variable* cost function?
(A) $y = b$ (B) $y = bX$ (C) $y = a + bX$ (D) $y = a$

II. Problems (30%)

1. Spring Company uses a process-costing system. For February, the company had the following activities:

Beginning work-in-process inventory (1/3 complete)	6,000 units
Units placed in production	24,000 units
Good units completed	18,000 units
Ending work-in-process inventory	10,000 units
Cost of beginning work in process	\$ 5,000
Direct material costs, current	\$18,000
Conversion costs, current	\$13,800

Direct materials are placed into production at the beginning of the process. All spoilage is normal and is detected at the end of the process. Ending WIP is 50% completed as to conversion.

Required: Prepare a production cost worksheet using the FIFO method. (15%)

2. Summer Company manufactured 1,000 units during May with a total overhead budget of \$12,400. However, while manufacturing the 1,000 units the microcomputer that contained the month's cost information broke down. With the computer out of commission, the accountant has been unable to complete the variance analysis report. The information missing from the report is lettered in the following set of data:

Variable overhead:

Standard cost per unit: 0.4 labor hour at \$4 per hour

Actual costs: \$2,100 for 376 hours

Flexible budget: a

Flexible-budget variance: b

Variable overhead spending variance: c

Variable overhead efficiency variance: d

Fixed overhead:

Budgeted costs: e

Actual costs: f

Flexible-budget variance: \$500 favorable

Required: Compute the missing elements in the report represented by the lettered items. (15%)

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Part Two 第二部分 (50%)

一、選擇題 (20%，每題 2%)

1. 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。
2. 成功公司計劃生產與銷售下列兩項產品，有關資料如下：

產品別	預計銷售量	預計每單位售價	預計變動成本率
A 產品	10,000 單位	\$5	60%
B 產品	20,000 單位	\$4	50%

若預期以上兩項新產品上市後可達稅前淨利至少\$52,000，則預計固定成本總額為
(A)\$8,000 (B)\$9,000 (C)\$24,000 (D)\$60,000。
3. 平衡計分卡中，強調應降低員工離職率，為
(A)財務構面 (B)顧客構面 (C)內部流程構面 (D)學習與成長構面。
4. 在品質成本中，產品、組件、物料在出廠前未達成品質要求所造成的成本為
(A)預防成本 (B)評鑑成本 (C)內部失敗成本 (D)外部失敗成本。
5. 符合計畫時間之實際將貨品運送到客戶手中稱之
(A)On-Time Performance 準時績效 (B)Bottlenecks 瓶頸 (C)Time Drivers 時間動因 (D)顧客反應時間。
6. 聯產品作成立即出售或加工決策需要下列何種資訊？
(A)增額收益與增支成本 (B)增額收益與減支成本 (C)增額收益與聯合成本
(D)減額收益與增額投資。
7. 當閒置產能存在時，與特殊訂單有關的攸關成本為
(A)固定成本 (B)非攸關成本 (C)變動成本 (D)管理費用。
8. 某科技工廠生產其新研發之第一件產品人工成本為\$80,000，設該項人工成本適用 80%之學習曲線，則在接受第四件該產品之訂單時，人工成本預計數應為
(A)\$64,000 (B)\$51,200 (C)\$40,960 (D)\$32,768。
9. 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。
10. A problem with rewarding managers only on the basis of residual income
(A) is that residual income is difficult to measure.
(B) is that on occasion the items in the residual income calculation are not quantifiable.
(C) is that residual income can depend on items over which the manager has little control.
(D) include all of the above.

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二、計算題 (30%)

1. 彰化公司 97 年度依照歸納成本法所編製之損益表如下：

彰化公司 損益表 97 年度	
銷貨(20,000 單位)	\$200,000
銷貨成本	<u>130,000</u>
銷貨毛利	\$70,000
營業費用	<u>40,000</u>
營業淨利	\$30,000
少分配固定製造費用	<u>5,000</u>
淨利	<u>\$25,000</u>

標準產量 20,000 單位，期初製成品存貨 5,000 單位，期末製成品存貨 3,000 單位，本年與上年單位成本一致。營業費用中推銷佣金及廣告費占銷貨收入 15%，其餘為固定成本。

試求：

1. 將上列損益表改編為直接成本法損益表。(5%)
 2. 如售價降低 8%，試求需增加銷貨若干，始可維持原有利潤？(3%)
 3. 如欲增加盈餘 \$7,380，試求需增加銷量若干？(3%)
 4. 上表淨利與直接成本法損益表淨利發生差異之原因為何？(3%)
2. The Changhua Company manufactures two modular types of chairs, one for the residential market, and the other for the office market. Budgeted and actual operating data for the year 2009 are:

<u>Static Budget</u>	<u>Residential</u>	<u>Office</u>	<u>Total</u>
Number of chairs sold	260,000	140,000	400,000
Contribution margin	\$26,000,000	\$11,200,000	\$37,200,000
<u>Actual Results</u>	<u>Residential</u>	<u>Office</u>	<u>Total</u>
Number of chairs sold	248,400	165,600	414,000
Contribution margin	\$22,356,000	\$13,248,000	\$35,604,000

Prior to the beginning of the year, an office products research firm estimated the industry volume for residential and office chairs of the type sold by the Chair Company to be 2,400,000. Actual industry volume for the year 2009 was only 2,200,000 chairs.

Required:

Compute the following variances in terms of contribution margin.

- a. Compute the total static-budget variance, the total flexible-budget variance, and the total sales-volume variance. (6%)
- b. Compute the sale-mix variance and the sales-quantity variance by type of chair, and in total. (6%)
- c. Compute the market-share variance and market-size variance. (4%)