

大葉大學 九十四 學年度 研究所碩士班 招生考試試題紙

系 所 別	組 別	考 試 科 目 (中 文 名 稱)	考 試 日 期	節 次	備 註
會計資訊系碩士班	甲、乙	成本及管理會計	3月27日	第2節 10:30~12:00	1.共2頁, P2-1 2.可用不可程式 計算機

註：考生可否攜帶計算機或其他資料作答，請在備註欄註明（如未註明，一律不准攜帶）

註：可使用不可程式計算機，計算題(II、III、IV題)請詳列計算步驟，否則一概不予計分

I. Please select the best answer for each of the following questions. (每一小題 2 分，答錯倒扣 1 分，最多倒扣至此大題零分為止。)

- Which of the following is *not* an element of manufacturing overhead? (A)Plant manager's salary (B)Maintenance worker's wages (C)Sales manager's salary (D)Factory repairman's wages.
- In a job order cost system, the use of direct materials previously purchased usually is recorded as an increase in: (A)manufacturing overhead control (B)manufacturing overhead applied (C)work in process inventory (D) finished goods inventory.
- An error was made in computing the percentage of completion of the current year's ending work in process inventory, resulting in assigning a higher percentage of completion to each component of the inventory than actually was the case. The effect of this error on (1)computation of equivalent units in total, and (2)costs assigned to cost of goods completed for the period is: (A)(1)overstate, (2)overstate (B)(1)overstate, (2)understate (C)(1)understate, (2)overstate (D)(1)understate, (2)understate.
- In manufacturing its products for the month of March 2005, Max Co. incurred normal spoilage of \$52,000 and abnormal spoilage of \$23,000. How much spoilage cost should Max Co. charge as a period cost for the month of March 2005? (A)\$75,000 (B)\$52,000 (C)\$23,000 (D)\$0.
- When using the relative sales value at split-off method to allocate joint costs, the costs beyond split-off: (A)do not affect the allocation of the joint costs (B)are allocated in the same manner as the joint costs (C)are deducted from the sales value at point of sale (D)are deducted from the relative sales value at split-off.
- All of the following are generally direct departmental overhead costs *except*: (A)depreciation and insurance on the factory building (B)equipment depreciation (C)indirect labor and overtime (D)labor fringe benefits.
- In an income statement prepared as an internal report using the variable (direct) costing method, fixed selling and administrative expenses would: (A)be used in the computation of the contribution margin (B)be used in the computation of operating income but not in the computation of the contribution margin (C)be treated the same as variable selling and administrative expenses (D)not be used.
- When a flexible budget is used, an decrease in production levels within a relevant range would: (A)change total fixed costs (B)not change total variable costs (C)not change fixed costs per unit (D)not change variable costs per unit
- A project should be accepted if its internal rate of return exceeds: (A)the interest rate of an one-year certified deposit (B)the management's required rate of return (C)the rate the company pays on borrowed funds (D)zero.
- A management decision may be beneficial for a given profit center, but not for the entire company. From the perspective of the overall company, this decision would lead to action referred to as: (A)fraudulence (B)goal congruence (C)maximization (D)sub-optimization.

II. DYU Corp. has a budgeted normal monthly capacity of 20,000 labor hours, with a standard production of 10,000 units at this capacity. Standard costs are:

Direct materials— 3 yards at \$1.5 per yard

Direct labor— 2 hours at \$15 per hour

Manufacturing overhead at normal capacity— fixed \$20,000; variable \$5 per labor hour

During January, actual manufacturing overhead totaled \$112,000, and 19,500 actual labor hours cost \$282,750.

During the month, 9,500 units were produced using 29,200 yards of material at a cost of \$1.30 per yard.

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會計資訊系碩士班	甲乙	成本及管理會計	3月27日	第2節 10:30~12:00	1. 共2頁, P2-2 2. 可用不同程式 計分機

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Required: Compute the following variances and must indicate whether they are favorable or unfavorable.

- (1) Material price usage and quantity variances. (6%)
- (2) Labor rate and efficiency variances. (6%)
- (3) Manufacturing overhead idle capacity, fixed efficiency, variable efficiency, and spending variances. (12%)

III. Yao Ming owns a shoe store that sells five different styles of basketball shoes with identical unit costs and selling prices. The store has three sales associates who receive a fixed salary and a sales commission of \$100 per pair of shoes. For its year 2005 budget, Yao estimates the following:

Selling price (per pair)	\$ 2,000
Cost of shoes (per pair)	1,100
Sales commissions (per pair)	100

Fixed cost: salaries \$420,000; rent \$300,000; advertising \$260,000; others \$220,000

Required: Using contribution margin method to answer the following independent questions.

- (1) What is the annual breakeven point in pairs sold and in revenues? (4%)
- (2) How many pairs of shoes that must be sold to produce a \$300,000 operating income? (4%)
- (3) In order to motivate sales associates, Yao plans to discontinue fixed salaries and increase sales commissions to be \$300 for each pair of shoes sold. Given this new policy, what would be the annual breakeven point in pairs of shoes sold? Is this change appropriate? Why? (6%)
- (4) Refer to the original data. If Yao determines to keep the original compensation policy but will pay sales associates \$50 more for each pair of shoes sold in excess of the breakeven point, what would be the store's operating income if 2,000 units were sold this year? (6%)

IV. 姿妮公司彰化廠製造薰衣草及迷迭香兩種精油產品。該公司5月份製造費用相關的預算資料如下：

製造費用項目	製造費用預算	成本動因	成本動因預計數
原料處理	\$126,000	原料使用量	14,000 公斤
製 造	140,000	機器小時	2,000 小時
檢 驗	60,000	檢驗次數	500 次
充 填	48,000	機器小時	2,000 小時
包 裝	72,000	產品數量	4,000 瓶

該公司5月份實際生產了2,000瓶薰衣草精油及1,800瓶迷迭香精油，相關資料如下：

	薰衣草	迷迭香
直接原料成本	\$ 360,000	\$ 320,000
直接人工成本	280,000	200,000
原料使用量	7,000 公斤	5,600 公斤
機器小時	1,025 小時	925 小時
檢驗次數	280 次	200 次

試作：(請計算至小數點以下2位四捨五入)

- (1) 假設姿妮公司以機器小時為分攤基礎來分攤製造費用，分別計算兩種產品之單位成本。(6%)
- (2) 假設姿妮公司使用作業基礎成本制(ABC)分攤製造費用，分別計算兩種產品之單位成本。(15%)

V. 請簡要說明下列名詞觀念：(15%)

- (1) 平衡計分卡 (Balanced Scorecard)
- (2) 倒推成本法 (Backflush Costing)
- (3) 轉撥價格 (Transfer Price)