

大葉大學 95 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 10:30~12:00	備 註
會計資訊系(研)	甲	成本及管理會計	4月23日	第二節	共二頁 P.1

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）

可攜帶不可程式計算機

可使用不可程式計算之計算機；計算題需列示計算過程才給分。可選擇以中文或英文答題。

一、簡答題，必須說明理由才給分。(35%)

- Do you agree that only variable costs can be differential costs?
- From the standpoint of cost control, which method, weighted-average method or first-in first-out method, is a better approach in process costing?
- How is it possible to increase net operation income without increasing sales under full (absorption) costing?
- Please compare activity-based costing (ABC) systems with traditional costing systems.
- Please define the following two terms.
(1) Prevention cost (2) Contribution margin

二、有人認為平衡計分卡(Balanced Scorecard)只是另一種衡量績效的工具，你是否同意這樣的說法？為什麼？Robert S. Kaplan 和 David P. Norton 強調透過平衡計分卡達成以策略為核心的組織(strategy-focused organizations)，創造企業綜效，請闡釋你的看法。(15%)

三、快樂豬公司為豬肉製品加工廠，溫體豬肉及冷凍豬肉為主產品，內臟為副產品。豬隻於第一部門屠宰後可產出溫體豬肉及內臟，其餘轉入第二部門繼續加工成冷凍豬肉。第一部門之總製造成本為\$720,000；第二部門之總製造成本為\$40,000。產品之其餘相關資料如下：

	產量	銷售量	售價
溫體豬肉	2,500kg	2,000kg	\$160
冷凍豬肉	3,200kg	2,400kg	200
內臟	240kg	240kg	20

假設聯合成本依市價法分攤，但是副產品不分攤聯合成本。若副產品的收益作為銷貨成本之減項，請計算本期之銷貨毛利。(15%)

四、Da-Yeh Company's required rate of return is 12%. The company is considering the purchase of two machines as indicated below. Consider each machine independently. (Ignore income taxes in this problem.) Required: (10%)

- Machine A will cost \$15,000 and have a life of 8 years. Its salvage value will be \$1,000 and cost savings are projected at \$3,000 per year. Compute the machine's net present value.
- Machine B has a projected life of 10 years. What is the machine's internal rate of return if it costs \$18,000 and will save \$3,000 annually in cash operating costs (using straight-line interpolation)? Would you recommend purchase? Why?

Periods	Present Value of Annuity \$1 in Arrears				Present Value of \$1			
	10%	11%	12%	13%	10%	11%	12%	13%
8	5.335	5.146	4.968	4.799	0.467	0.434	0.404	0.376
9	5.759	5.537	5.328	5.132	0.424	0.391	0.361	0.333
10	6.145	5.889	5.650	5.426	0.386	0.352	0.322	0.295

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會計資訊系(所)	甲	成本及管理會計	4月23日	第二節	共二頁 P.2

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五、Ace Corporation manufactures and sells medals for winners of athletic and other events. Its manufacturing plant has the capacity to produce 14,000 medals each month; current monthly production is 12,750 medals. The company normally charges \$100 per medal. Cost data for the current level of production are shown below:

Variable costs:

Direct materials	\$624,750
Direct labor	\$306,000
Selling and administrative	\$15,300

Fixed costs:

Manufacturing	\$506,175
Selling and administrative	\$123,675

The company has just received a special one-time order for 1,000 medals at \$80 each. For this particular order, no variable selling and administrative costs would be incurred. This order would also have no effect on fixed costs. Required:

Would you suggest Ace Corporation accept this special order? Why? (10%)

六、The HighQ Company manufactures and sells toys. The Assembly Division assembles the toy sets and it buys part T123 from the Plastic Division at the same company. The Assembly Division has asked the Plastic Division to supply it with 6,000 units, and it also receives a bid from an outside supplier for the parts at a price of \$17.00 per unit. The Plastic Division has the capacity to produce 30,000 units of part T123 per year, and it expects to sell 27,000 units of part T123 to outside customers this year at a price of \$18.00 per unit. To fill the order from the Assembly Division, the Plastic Division would have to cut back its sales to outside customers. The Plastic Division produces part T123 at a variable cost of \$9.00 per unit. The cost of packing and shipping the parts for outside customers is \$1.00 per unit. These packing and shipping costs would not have to be incurred on sales of the parts to the Assembly Division. Required: (15%)

1. What is the range of transfer prices within which both the Divisions' profits would increase as a result of agreeing to the transfer of 6,000 parts this year from the Assembly Division to the Plastic Division?
2. Is it in the best interests of the overall company for this transfer to take place? Why?