

朝陽科技大學 97 學年度碩士班招生考試試題

系(所)別：會計系
組別：一般生
科目：管理會計

總分：100 分

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一. MULTIPLE CHOICE(10*4=40)

1. In multiproduct situations, when sales mix shifts toward the product with the highest contribution margin then:
(A) total contribution margin will decrease (B) breakeven quantity will increase
(C) total revenues will decrease (D) operating income will increase
2. Using residual income as a measure of performance rather than return on investment promotes goal congruence because residual income:
(A) concentrates on maximizing the return on sales
(B) calculates a percentage return rather than an absolute return
(C) concentrates on maximizing an absolute amount of dollars
(D) places importance on the reduction of underperforming assets
3. A transfer-pricing method leads to goal congruence when managers:
(A) act in their own best interest and the decision is in the long-term best interest of the company
(B) act in their own best interest and the decision is in the long-term best interest of the manager's subunit
(C) always act in their own best interest
(D) act in their own best interest and the decision is in the short-term best interest of the company
4. If an oil refinery used refinery down-time as a Balanced Scorecard control measure, it would represent the ___ perspective.
(A) financial (B) learning and growth (C) internal business process (D) customer
5. The capital budgeting method that calculates the discount rate at which the present value of expected cash inflows from a project equals the present value of expected cash outflows is the:
(A) payback method (B) accrual accounting rate-of-return method
(C) net present value method (D) internal rate of return
6. Cost of quality reports usually do not consider:
(A) Internal failure costs (B) Opportunity costs
(C) External failure costs (D) Appraisal costs
7. A tool which indicates how frequently each type of defect occurs is a:
(A) Fishbone diagrams (B) Pareto diagram
(C) Cause-and-effect diagram (D) Control chart
8. In the joint costing approach:
(A) Costs are assigned to individual products as assembly of the product occurs
(B) Costs are assigned to individual products as disassembly of the product occurs
(C) A single production process yields two or more products
(D) Both b and c are correct.

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9. Benefits of the dual-rate method include:
 (A) the low cost of implementation
 (B) variable costs that are transformed into fixed costs for user decision making
 (C) avoidance of expensive analysis for categorizing costs as either fixed or variable
 (D) information that leads to outsourcing decisions that benefit the organization as a whole
10. Which of the following is NOT true of the balanced scorecard?
 (A) Cause-and-effect linkages may not be precise and should evolve over time.
 (B) Successful implementation requires commitment and leadership from top management.
 (C) Only objective measures should be used and subjective measures should be avoided.
 (D) Different strategies call for different scorecards.

二. PROBLEMS AND CALCULATIONS (18+12+15+15=60)

1. Willow Instruments assembles products from component parts. It has two departments that process all products. During January, the beginning work in process in the assembly department was half complete as to conversion and complete as to direct materials. The beginning inventory included \$12,000 for materials and \$4,000 for conversion costs. Overhead is applied at the rate of 50% of direct manufacturing labor costs. Ending work-in-process inventory in the assembly department was 40% complete. All spoilage is considered normal and is detected at the end of the process. Beginning work in process in the finishing department was 75% complete as to conversion and ending work in process was 25% converted. Direct materials are added at the end of the process. Beginning inventories included \$16,000 for transferred-in costs and \$10,000 for direct manufacturing labor costs. Overhead in this department is equal to direct manufacturing labor costs. Additional information about the two departments follows:

	<u>Assembly</u>	<u>Finishing</u>
Beginning work-in-process units	20,000	24,000
Units started this period	40,000	?
Units transferred this period	50,000	54,000
Ending work-in-process units	8,000	20,000
Material costs added	\$44,000	\$28,000
Direct manufacturing labor	\$16,000	\$24,000

Required: (9+9=18)

Prepare a production cost worksheet for Willow Instruments using weighted-average for the assembly department and FIFO for the finishing department.

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2. A & W Manufacturing is approached by an Asian customer to fulfill a one-time-only special order for a product similar to one offered to domestic customers. The following per unit data apply for sales to regular customers:

Direct materials	\$30
Direct labor	20
Variable manufacturing support	22
Fixed manufacturing support	52
Total manufacturing costs	124
Markup (50%)	62
Targeted selling price	<u>\$186</u>

A & W Manufacturing has excess capacity.

Required: (4*3=12)

- What is the full cost of the product per unit?
- What is the contribution margin per unit?
- Which costs are relevant for making the decision regarding this one-time-only special order? Why?
- For A & W Manufacturing, what is the minimum acceptable price of this one-time-only special order?

3. Cathy Corporation produces a special line of hoops. Cathy Corporation produces the hoops in batches. To manufacture a batch of the hoops, Cathy 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 2008.

	<u>Static-budget</u> <u>Amounts</u>	<u>Actual</u> <u>Amounts</u>
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	\$23,250	\$21,000

Required: (5*3=15)

- Calculate the efficiency variance for variable setup overhead costs.
- Calculate the spending variance for variable setup overhead costs.
- Calculate the flexible-budget variance for variable setup overhead costs.
- Calculate the spending variance for fixed setup overhead costs.
- Calculate the production-volume variance for fixed setup overhead costs.

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4. Big Mouth Unlimited was concerned that increased sales did not result in increased profits for 2006. Both variable unit and total fixed manufacturing costs for 2005 and 2006 remained constant at \$22 and \$2,000,000, respectively. In 2005, the company produced 100,000 units and sold 80,000 units at a price of \$52 per unit. There was no beginning inventory in 2005. In 2006, the company made 70,000 units and sold 90,000 units at a price of \$52. Selling and administrative expenses were all fixed at \$100,000 each year.

Required: (4+4+3+4=15)

- Calculate operating income for each year using absorption costing.
- Calculate operating income for each year using variable costing.
- Explain why the operating income was different using the two methods. Show computations.
- Calculate operating income for each year using throughput costing (i.e., super-variable costing).