

國立臺北大學 107 學年度碩士班一般入學考試試題

系(所)組別：會計學系

科目：成本與管理會計學

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可 不可 使用計算機

1. (共10分)

- (1) What is Kaizen budgeting? Explain. (2分)
- (2) How does variance analysis help in continuous improvement? (2分)
- (3) Joint costs are sunk costs but sunk costs will not be joint costs. True or false? Explain. (2分)
- (4) "Just-in-Time (JIT) purchasing has many benefits but also some risks." Do you agree? Explain briefly. (2分)
- (5) Explain how are the fixed manufacturing overhead costs treated under Generally Accepted Accounting Principles? (2分)

2. NTPU manufactures premium food processors. The following are some manufacturing overhead data for NTPU for the year ended December 31, 2017:

Manufacturing Overhead	Actual Results	Flexible Budget	Allocated Amount
Variable	\$51,480	\$79,950	\$79,950
Fixed	350,210	343,980	380,250

Budgeted number of output units: 588

Planned allocation rate: 3 machine-hours per unit

Actual number of machine-hours used: 1,170

Static-budget variable manufacturing overhead costs: \$72,324

Required: (共27分)

Compute the following quantities:

- (1). Budgeted number of machine-hours planned. (1分)
 - (2). Budgeted fixed manufacturing overhead costs per machine-hour. (1分)
 - (3). Budgeted variable manufacturing overhead costs per machine-hour. (1分)
 - (4). Budgeted number of machine-hours allowed for actual output produced. (1分)
 - (5). Actual number of output units. (1分)
 - (6). Actual number of machine-hours used per output unit. (1分)
 - (7). Prepare journal entries for variable and fixed manufacturing overhead. (16分)
 - (8). Overhead variances are written off to the Cost of Goods Sold (COGS) account at the end of the fiscal year. Show how COGS is adjusted through journal entries. (5分)
3. Overhead variances, service setting. Munich Partners provides a diverse array of back office services to its clients in the financial services industry, ranging from record keeping and compliance to order processing and trade settlement. Munich has grown increasingly reliant on technology to acquire, retain, and serve its clients. Worried that its spending on information technology is getting out of control, Munich has recently embraced variance analysis as a tool for cost management. After some study, Munich determines that its variable and fixed technology overhead costs are both driven by the processing time involved in meeting client requests. This is typically measured in CPU units of usage of a high-performance computing cluster. Munich's primary measure of output is the number of client interactions its partners have in a given period.

The following information pertains to the first quarter of 2014 (dollars in thousands):

Budgeted Output Units	14,000 client interactions
Budgeted Fixed Technology Overhead	\$ 11,200
Budgeted Variable Technology Overhead	\$ 1.50 per CPU unit
Budgeted CPU units	0.2 units per client interaction
Fixed Technology Overhead incurred	\$ 12,200
CPU Units used	4,000
Variable Technology Overhead incurred	\$ 5,500
Actual Output Units	15,000 client interactions

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接背面

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Required: (共13分)

- (1). Calculate the variable overhead spending and efficiency variances, and indicate whether each is favorable (F) or unfavorable (U). (6分)
 - (2). Calculate the fixed overhead spending and production volume variances, and indicate whether each is favorable (F) or unfavorable (U). (6分)
 - (3). Comment on Munich Partners' overhead variances. In your view, is the firm right to be worried about its control over technology spending? (1分)
4. ABC Company manufactures a part for use in its production of automobiles. When 10,000 items are produced, the costs per unit are:

Direct materials	\$ 12
Direct manufacturing labor	60
Variable manufacturing overhead	24
Fixed manufacturing overhead	32

DEF Company has offered to sell ABC Company 10,000 units of the part for \$120 per unit. The plant facilities could be used to manufacture another part at a saving of \$180,000 if ABC accepts DEF's offer. In addition, \$20 per unit of fixed manufacturing overhead on the original part would be eliminated.

Required: (共 16 分)

- (1). What is the relevant per unit cost for the original part? (8 分)
 - (2). Which alternative is best for ABC Company? By how much? (8 分)
5. Steven Company manufactures fishing poles that have a price of \$21.00. It has costs of \$16.32. A competitor is introducing a new fishing pole that will sell for \$18.00. Management believes it must lower the price to \$18.00 to compete in the highly cost-conscious fishing pole market. Marketing believes that the new price will maintain the current sales level. Steven Company's sales are currently 200,000 poles per year.

Required: (共 18 分)

- (1). What is the target cost for the new price if target operating income is 20% of sales? (6 分)
 - (2). What is the change in operating income for the year if \$18.00 is the new price and costs remain the same? (6 分)
 - (3). What is the target cost per unit if the selling price is reduced to \$18.00 and the company wants to maintain its same income level? (6 分)
6. Taipei Company has two sources of funds: long-term debt with a market and book value of \$10 million issued at an interest rate of 12%, and equity capital that has a market value of \$8 million. Department A of Taipei Company is a profit center with the following operating income, total asset, and current liability:

Operating income	Asset	Current liability
\$960,000	\$4,000,000	\$200,000

The cost of equity capital is 12%, while the tax rate is 25%.

Required: (共 16 分)

- (1). What is the WACC for Taipei Company? (8 分)
- (2). What is the EVA for department A? (8 分)

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