

國立高雄應用科技大學  
100 學年度碩士班招生考試  
會計系

准考證號碼           (考生必須填寫)

## 成本與管理會計

試題 共 7 頁，第 1 頁

- 注意：a. 本試題分為兩大部份：第一部份選擇題 20 題，每題 2 分，共 40 分；第二部份非選擇題共五題，共 60 分。兩部份合計共 100 分。  
b. 作答時不必抄題，請標示題號將答案寫在答案卷上。  
c. 考生作答前請詳閱答案卷之考生注意事項。

**第一部份：選擇題（共 20 題，每題 2 分，合計 40 分）**

THE FOLLOWING INFORMATION APPLIES TO QUESTIONS 1 THROUGH 2.

Abita Manufacturing has prepared the following flexible budget for October and it is in the process of interpreting the variances. **F** denotes a favorable variance and **U** denotes an unfavorable variance.

	<b>Flexible Budget</b>	<b>-----Variances-----</b>	
		<b><u>Price/Rate</u></b>	<b><u>Use/Efficiency</u></b>
Material A	\$20,000	\$1,000 F	\$3,000 U
Direct labor	40,000	500 U	2,500 F

1. The MOST LIKELY explanation of the above variances for Material A is that:
  - (A) a higher price than expected was paid for Material A
  - (B) higher quality raw materials were used than were planned
  - (C) the company used a new supplier
  - (D) Material A used during October was \$2,000 more than expected
  
2. The MOST LIKELY explanation of the above direct labor variances is that:
  - (A) the average wage rate paid to employees was less than expected
  - (B) employees did not work as efficiently as expected to accomplish the job
  - (C) the company may have assigned more experienced employees this month than originally planned
  - (D) management may have a problem with budget slack and may be using lax standards for both labor wage rates and expected efficiency

3. All of the following are true of responsibility centers EXCEPT that they:
  - (A) operate like a small business
  - (B) promote the interests of the larger organization
  - (C) coordinate activities with other responsibility centers
  - (D) are best used in a centralized organization
  
4. All of the following are true of cost-based transfer prices EXCEPT that they:
  - (A) promote the optimal level of transactions for the overall organization
  - (B) may use standard costs to help maintain operating efficiency
  - (C) provide no incentive to the supplying division to control costs when actual costs are used
  - (D) don't give proper guidance when operating capacity is constrained
  
5. *Project A*: present value (PV) of the cash inflows is \$55,000 and the PV of the cash outflows is \$50,000. *Project B*: PV of the cash inflows is \$24,000 and the PV of the cash outflows is \$20,000. Assume Projects A and B are mutually exclusive. All of the following are true EXCEPT:
  - (A) the profitability index for Project A is 1.1
  - (B) Project A is a better investment than Project B
  - (C) the net present value of Project A is \$5,000
  - (D) the net present value of Project B is \$4,000
  
6. Cost-volume-profit analysis assumes all of the following EXCEPT:
  - (A) total variable costs remain the same over the relevant range
  - (B) all costs are variable or fixed
  - (C) units manufactured equal units sold
  - (D) total fixed costs remain the same over the relevant range

**THE FOLLOWING INFORMATION APPLIES TO QUESTIONS 7 THROUGH 9.**

Ernsting Printers has contracts to complete weekly supplements required by forty-six customers. For the year 20X5, manufacturing overhead cost estimates total \$420,000 for an annual production capacity of 12 million pages.

For 20X5 Ernsting Printers has decided to evaluate the use of additional cost pools. After analyzing manufacturing overhead costs, it was determined that number of design changes, setups, and inspections are the primary manufacturing overhead cost drivers. The following information was gathered during the analysis:

<b><u>Cost pool</u></b>	<b><u>Manufacturing overhead costs</u></b>	<b><u>Activity level</u></b>
Design changes	\$ 60,000	300 design changes
Setups	320,000	5,000 setups
Inspections	<u>40,000</u>	8,000 inspections
Total manufacturing overhead costs	<u>\$420,000</u>	

During 20X5, two customers, Wealth Managers and Health Systems, are expected to use the following printing services:

<u>Activity</u>	<u>Wealth Managers</u>	<u>Health Systems</u>
Pages	60,000	76,000
Design changes	10	0
Setups	20	10
Inspections	30	38

7. Using pages printed as the only overhead cost driver, what is the manufacturing overhead cost estimate for Wealth Managers during 20X5?  
(A) \$2,660 (B) \$2,500 (C) \$2,100 (D) \$1,750
8. Assuming activity-cost pools are used and using the three cost pools (design changes, setups, and inspections) to allocate overhead costs, what is the total manufacturing overhead cost estimate for Wealth Managers during 20X5?  
(A) \$6,850 (B) \$5,096 (C) \$3,430 (D) \$3,250
9. When costs are assigned using the single cost driver, number of pages printed, then:
  - (A) Ernsting Printers will want to retain this highly profitable customer
  - (B) Wealth Managers is grossly under billed for the job, while other jobs will be unfairly over billed
  - (C) Wealth Managers is unfairly over billed for its use of printing resources
  - (D) Wealth Managers will likely seek to do business with competitors

THE FOLLOWING INFORMATION APPLIES TO QUESTIONS 10 THROUGH 12.

Russo Corporation manufactured 16,000 space heaters during November. The overhead cost-allocation base is \$15.75 per machine-hour. The following variable overhead data pertain to November:

	<u>Actual</u>	<u>Budgeted</u>
Production	16,000 units	18,000 units
Machine-hours	7,875 hours	9,000 hours
Variable overhead cost per machine-hour:	\$15.50	\$15.75

10. What is the flexible-budget amount?  
(A) \$124,000.00 (B) \$126,000.00 (C) \$ 124,031.25 (D) \$141,750.00
11. What is the variable overhead spending variance?  
(A) \$2,250 favorable (B) \$2,250 unfavorable  
(C) \$1,968.75 favorable (D) \$1,968.75 unfavorable
12. When machine-hours are used as a cost-allocation base, the item MOST likely to

contribute to a favorable variable overhead efficiency variance is:

- (A) the production scheduler's impressive scheduling of machines
- (B) excessive machine breakdowns
- (C) a decline in the cost of energy
- (D) strengthened demand for the product

THE FOLLOWING INFORMATION APPLIES TO QUESTIONS 13 THROUGH 16.

Andrea's Hobbies produces and sells a luxury animal pillow for \$40.00 per unit. In the first month of operation, 3,000 units were produced and 2,250 units were sold. Actual fixed costs are the same as the amount budgeted for the month. Other information for the month includes:

Variable manufacturing costs	\$19 per unit
Variable marketing costs	\$ 1 per unit
Fixed manufacturing costs	\$30,000 per month
Administrative expenses, all fixed	\$6,000 per month
Ending inventories:	
Direct materials	-0-
WIP	-0-
Finished goods	750 units

13. What is cost of goods sold per unit using variable costing?  
(A) \$19    (B) \$20    (C) \$29    (D) \$32
14. What is cost of goods sold per unit when using absorption costing?  
(A) \$19    (B) \$20    (C) \$29    (D) \$32
15. What is operating income when using absorption costing?  
(A) (\$11,750)    (B) \$18,750    (C) \$4,000    (D) \$16,500
16. One possible means of determining the difference between operating incomes for absorption costing and variable costing is by:
  - (A) adding fixed manufacturing costs to the production-volume variance
  - (B) multiplying the number of units produced by the budgeted fixed manufacturing cost rate
  - (C) subtracting sales of the previous period from sales of this period
  - (D) subtracting fixed manufacturing overhead in beginning inventory from fixed manufacturing overhead in ending inventory
17. Which of the following is NOT true of the balanced scorecard?
  - (A) Only objective measures should be used and subjective measures should be avoided.
  - (B) Cause-and-effect linkages may not be precise and should evolve over time.

- (C) Successful implementation requires commitment and leadership from top management.
- (D) Different strategies call for different scorecards.
18. Cochran Corporation has a plant capacity of 100,000 units per month. Unit costs at capacity are:
- |                                 |        |
|---------------------------------|--------|
| Direct materials                | \$4.00 |
| Direct labor                    | 6.00   |
| Variable overhead               | 3.00   |
| Fixed overhead                  | 1.00   |
| Marketing fixed                 | 7.00   |
| Marketing/distribution variable | 3.60   |
- Current monthly sales are 95,000 units at \$30.00 each. Suzie, Inc., has contacted Cochran Corporation about purchasing 2,000 units at \$24.00 each. Current sales would not be affected by the one-time-only special order. What is Cochran's change in operating profits if the one-time-only special order is accepted?
- (A) \$17,200 increase      (B) \$33,200 increase  
(C) \$22,000 increase      (D) \$14,800 increase

19. Which of the following factors should NOT be considered when pricing a special order?
- (A) the likely bids of competitors  
(B) the incremental cost of one unit of product  
(C) stable pricing to earn the desired long-run return  
(D) revenues that will be lost on existing sales if prices are lowered
20. The Taranto Company uses the high-low method to estimate its cost function. The information for 2011 is provided below:

	<u>Machine-hours</u>	<u>Costs</u>
Highest observation of cost driver	2,000	\$225,000
Lowest observation of cost driver	1,000	\$125,000

- What is the estimate of the total cost when 1,100 machine-hours are used?
- (A) \$125,000      (B) \$135,000      (C) \$150,000      (D) \$200,000

**第二部份：非選擇題（共五大題，合計 60 分）**

一、Springfield Sign Shop manufactures only specific orders. It uses a standard cost system. During one large order for the airport authority, an unusual number of signs were spoiled. The normal spoilage rate is 10% of units started. The point of first inspection is half way through the process, the second is three-fourths through the process, and the final inspection is at the end of the process. Other information about the job is as follows:

Signs started	3,000	
Signs spoiled	450	
Direct materials put into process at beginning		\$ 60,000
Conversion costs for job		\$120,000
Standard direct material costs per sign		\$27
Standard conversion cost per sign		\$54
Average point of spoilage is the 3/4 completion point		
Average current disposal cost per spoiled sign		\$15

**Required:**

Make necessary journal entries to record all spoilage. (8分)

二、McKenna Company manufactured 1,000 units during April 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

Total flexible-budget variance: b (尚須註明是有利或不利差異)

Variable overhead spending variance: c (尚須註明是有利或不利差異)

Variable overhead efficiency variance: d (尚須註明是有利或不利差異)

Fixed overhead:

Budgeted costs: e

Actual costs: f

Flexible-budget variance: \$500 favorable

**Required:** (a~f 各2分，共12分)

Compute the missing elements in the report represented by the lettered items.

三、The Crandon Mill has two divisions. The Cutting Division prepares timber at its sawmills. The Assembly Division prepares the cut lumber into finished wood for the furniture industry. During the year, the Cutting Division prepared 60,000 cords of wood at a cost of \$660,000. All the lumber was transferred to the Assembly Division where additional operating costs of \$6 per cord were incurred. The 600,000 boardfeet of finished wood were sold for \$2,500,000.

**Required:**

- Determine the operating income/loss for each division if the transfer price from Cutting to Assembly is at cost, \$9 a cord. (每一部門各 2 分, 共 4 分)
- Since the Cutting Division sells all of its wood internally to the Assembly Division, does the manager care what price is selected? Why? Should the Cutting Division be a cost center or a profit center under the circumstances? (4 分)

四、高雄公司生產一種產品，每單位售價\$12時，利量率為20%，每年銷量160,000單位，獲得淨利\$84,000，該公司欲增加利潤，擬將單位售價提高為\$16或\$20，但總經理對此方案未決定。營業部估計售價提高銷量將減少，估計結果如下：

(1)售價提高為\$16，銷量將減少30%。

(2)售價提高為\$20，銷量將減少60%。

**試求：**(各小題需詳列計算過程)

a.售價分別為\$16，\$20時之損益兩平銷售額。(取至整數位)(8分)

b.分析總經理應採那一個方案?(4分)

c.若不調整售價，但欲較原淨利增加\$60,000，應增加銷售量若干?(4分)

五、光榮公司聯合製造甲、乙及丙三種產品。分離點前的聯合成本為\$540,000。該公司按聯產品在分離點時之總銷售價值分攤產品成本，聯產品的銷售單價及數量如下：

產 品	每磅售價	產銷量(磅)
甲	\$ 15	12,000
乙	\$ 11	20,000
丙	\$ 20	6,000

每種產品在分離點時，均可出售或繼續加工。額外加工成本及銷售價格如下：

產 品	額外加工成本	加工後每磅售價
甲	\$ 60,000	\$ 21
乙	\$ 90,000	\$ 15
丙	\$ 60,000	\$ 30

**試作：**(第1小題需列出每種產品的計算過程)

(1)決定何種產品在分離點時應予出售，何種產品應繼續加工?(12分)

(2)說明聯合成本是否為繼續加工決策之攸關成本?(4分)