

逢甲大學113學年度碩士班考試入學試題

編號：04

科目代碼：202

科目	成本及管理會計	適用 系所	會計學系	時間	90分鐘
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※請務必在答案卷作答區內作答。

共四頁 第1頁

一、Multiple Choice (40%)

- The Marietta Company has fixed costs of \$75,000 and variable costs are 75% of the selling price. To realize operating income of \$14,000 from sales of 70,000 units, the selling price per unit: *(Round the answer to the nearest cent.)*
 - must be \$1.27
 - must be \$1.70
 - must be \$5.09
 - must be \$4.29
- Lancelot Manufacturing is a small textile manufacturer using machine-hours as the single indirect-cost rate to allocate manufacturing overhead costs to the various jobs contracted during the year. The following estimates are provided for the coming year for the company and for the Case High School band jacket job.

	<u>Company</u>	<u>Case High School Job</u>
Direct materials	\$67,000	\$2,400
Direct labor	\$32,000	\$800
Manufacturing overhead costs	\$60,000	
Machine-hours	100,000 mh	800 mh

What amount of manufacturing overhead costs will be allocated to this job?

- \$1,232
 - \$696
 - \$480
 - \$280
- Columbus Company provides the following ABC costing information:

<u>Activities</u>	<u>Total Costs</u>	<u>Activity-cost drivers</u>
Labor	\$440,000	10,000 hours
Gas	\$72,000	6,000 gallons
Invoices	<u>\$110,000</u>	5,500 invoices
Total costs	<u>\$622,000</u>	

The above activities used by their three departments are:

	<u>Lawn Department</u>	<u>Bush Department</u>	<u>Plowing Department</u>
Labor	2,600 hours	1,400 hours	6,000 hours
Gas	1,800 gallons	900 gallons	3,300 gallons
Invoices	1,600 invoices	200 invoices	3,700 invoices

How much of the gas cost will be assigned to the Lawn Department?

- \$10,800
- \$21,600
- \$39,600
- \$72,000

4. Which of the following statements is true?
- A) When production is equal to sales, operating income will be greater under variable costing than under absorption costing.
 - B) When production is greater than sales, operating income will be lower under variable costing than absorption costing.
 - C) When production is less than sales, operating income is higher under absorption costing than variable costing.
 - D) When production is greater than sales, operating income is greater under variable costing than under absorption costing.

5. Feng Chia Company has the following information for the current year:

Beginning fixed manufacturing overhead in inventory	\$250,000
Fixed manufacturing overhead in production	800,000
Ending fixed manufacturing overhead in inventory	90,000
Beginning variable manufacturing overhead in inventory	\$50,000
Variable manufacturing overhead in production	110,000
Ending variable manufacturing overhead in inventory	30,000

The operating income under absorption costing is \$750,000. What is the operating incomes under variable costing?

- A) \$910,000
 - B) \$770,000
 - C) \$730,000
 - D) \$590,000
6. Assembly department of Zahra Technologies had 100 units as work in process at the beginning of the month. These units were 60% complete. It has 300 units which are 35% complete at the end of the month. During the month, it completed and transferred 500 units. Direct materials are added at the beginning of production. Conversion costs are allocated evenly throughout production. Zahra uses weighted-average process-costing method. Calculate the total equivalent units in ending inventory for assignment of conversion costs?
- A) 100 units
 - B) 105 units
 - C) 195 units
 - D) 300 units
7. Flexible budget contribution margin is equal to:
- A) actual contribution margin per unit times actual units sold of each product
 - B) actual contribution margin per unit times budgeted units sold of each product
 - C) budgeted contribution margin per unit times budgeted units sold of each product
 - D) budgeted contribution margin per unit times actual units sold of each product
8. The inspection point is the:
- A) stage of the production cycle where products are checked to determine whether they are acceptable or unacceptable units
 - B) point at which costs are allocated between normal and abnormal spoilage
 - C) point at which the calculation of equivalent units is made
 - D) stage of allocating total costs transferred out to good units completed and transferred
9. The galaxy Corporation disposes a capital asset with an original cost of \$220,000 and accumulated depreciation of \$111,000 for \$50,000. The company's tax rate is 40%. Calculate the after-tax cash inflow from the disposal of the capital asset.
- A) \$23,600

- B) (\$23,600)
- C) \$73,600
- D) \$109,000

10. The reciprocal allocation method:

- A) is the most widely used because of its simplicity
- B) requires the ranking of support departments in the order that the allocation is to proceed
- C) fully incorporates interdepartmental relationships into the support-department cost allocations
- D) allocates support-department costs to other support departments and to operating departments in a sequential manner that partially recognizes the mutual services provided among all support departments

二、Feng Chia Company produces a special line of basketball hoops. Feng Chia Company produces the hoops in batches. To manufacture a batch of the basketball hoops, Feng Chia Company 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 2024.

	<u>Static-budget</u> <u>Amounts</u>	<u>Actual</u> <u>Amounts</u>
Basketball 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	\$22,500	\$21,000

Required: (15%) Be sure to identify each variance as favorable (F) or unfavorable (U).

- a. Calculate the efficiency variance for variable overhead setup costs.
- b. Calculate the spending variance for variable overhead setup costs.
- c. Calculate the flexible-budget variance for variable overhead setup costs.
- d. Calculate the spending variance for fixed overhead setup costs.
- e. Calculate the production-volume variance for fixed overhead setup costs.

三、Jordan Company has two departments, Assembly and Machining. Overhead is applied based on direct labor cost in Department Assembly and machine-hours in Department Machining. The following additional information is available:

<u>Budgeted Amounts</u>	<u>Assembly</u>	<u>Machining</u>
Direct labor cost	\$200,000	\$165,000
Factory overhead	\$300,000	\$180,000
Machine-hours	51,000 mh	30,000 mh
<u>Actual data for Job #10</u>	<u>Assembly</u>	<u>Machining</u>
Direct materials requisitioned	\$10,000	\$16,000
Direct labor cost	\$11,000	\$14,000
Machine-hours	5,000 mh	3,000 mh

Required: (15%)

- a. Compute the budgeted factory overhead rate for Assembly. (3%)
- b. Compute the budgeted factory overhead rate for Machining. (3%)
- c. What is the total overhead cost of Job #10? (4%)
- d. If Job #10 consists of 50 units of product, what is the unit cost of this job? (5%)

四、The Big Tool Company has budgeted sales of \$300,000 with the following budgeted costs:

Direct materials	\$60,000
Direct manufacturing labor	35,000
Factory overhead	
Variable	30,000
Fixed	45,000
Selling and administrative expenses	
Variable	20,000
Fixed	25,000

Required: (16%, @4)

Compute the average markup percentage for setting prices as a percentage of:

- The full cost of the product
- The variable cost of the product
- Variable manufacturing costs
- Total manufacturing costs

五、Red Sauce Canning Company processes tomatoes into catsup, tomato juice, and canned tomatoes. During the summer of 2020, the joint costs of processing the tomatoes were \$420,000. There was no beginning or ending inventories for the summer. Production and sales value information for the summer is as follows:

Product	Cases	Sales Value at Split-off Point	Separable Costs	Selling Price
Catsup	100,000	\$6 per case	\$3.00 per case	\$28 per case
Juice	150,000	8 per case	5.00 per case	25 per case
Canned	200,000	5 per case	2.50 per case	10 per case

Required: (14%, 8% and 6%)

Determine the amount allocated to each product if the estimated net realizable value method is used, and compute the cost per case for each product.