

科目：成本與管理會計學

系所組：會計學系

請應試考生注意：

1. 未在彌封答案卷內作答者不予計分。
2. 針對 **I. Multiple-choice questions** 選擇題未按作答格式(範例如下)作答者，扣該科總分 10 分。

選擇題作答格式(範例)：

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.
11.	12.	13.	14.	15.

請依照上述範列之格式，以橫式書寫方式將全部答案寫在彌封答案卷第 1 頁，
答案字母請用正楷大寫(A, B, C, D)。

3. 針對 **II. Essay questions** 未書寫計算過程者不予計分。答案若有小數點，請四捨五入取至小數點後第二位。

I. Multiple-choice questions (45 points in total; 3 points for each)

1. Pacific Company sells software during the recruiting seasons. During the current year, 12,000 software packages were sold resulting in \$470,000 of sales revenue, \$110,000 of variable costs, and \$48,000 of fixed costs.

Contribution margin per software is:

- A) \$9.17
- B) \$30.00
- C) \$35.17
- D) \$39.17

2. Allocating indirect costs to departments based on the relative revenue earned by those departments is done based on which of the following criterion?

- A) benefits received
- B) direct hours utilized
- C) material resources used
- D) cause-and-effect relationships

3. Put the following ABC implementation steps in order:

- A) Compute the allocation rates.
- B) Compute the total cost of the products.
- C) Identify the products that are the cost objects.
- D) Select the cost allocation bases.

- A) DACB
- B) CDAB
- C) BADC
- D) DBCA

4. Which of the following is true of flexible budget?

- A) It calculates revenues by multiplying budgeted units by actual selling price per unit.
- B) It calculates total fixed cost by multiplying actual units by budgeted fixed cost per unit.
- C) It calculates total variable cost by multiplying actual units by budgeted variable cost per unit.
- D) It calculates contribution margin by multiplying budgeted units by actual contribution margin per unit.

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5. Teddy Company manufactured 6,000 chairs during June. The following variable overhead data relates to June:

Budgeted variable overhead cost per unit	\$10.00
Actual variable manufacturing overhead cost	\$52,800
Flexible-budget amount for variable manufacturing overhead	\$46,900
Variable manufacturing overhead efficiency variance	\$790 unfavorable

What is the variable overhead spending variance?

- A) \$5,110 favorable
- B) \$5,900 favorable
- C) \$5,900 unfavorable
- D) \$5,110 unfavorable

6. Which of the following assumes that capacity will be decreased because of slowdowns due to plant maintenance or other interruptions of the production lines?

- A) normal capacity utilization
- B) theoretical capacity
- C) master-budget capacity utilization
- D) practical capacity

7. South Coast Appliance Store is a small company that has hired you to perform some management advisory services. The following information pertains to 2024 operations.

Sales (1,500 televisions)	\$1,500,000
Cost of goods sold	555,000
Store manager's salary per year	120,000
Operating costs per year	210,000
Advertising and promotion per year	18,000
Commissions (2.8% of sales)	42,000

What are the estimated total costs if the company expects to sell 3,100 units next year?

- A) \$2,550,000
- B) \$2,898,000
- C) \$1,581,800
- D) \$434,800

8. Snapper Company manufactures rustic furniture. The cost accounting system estimates manufacturing costs to be \$180 per table, consisting of 80% variable costs and 20% fixed costs. The company has surplus capacity available. It is Back Forrest's policy to add a 55% markup to full costs. Snapper Company is invited to bid on a one-time-only special order to supply 120 rustic tables. What is the lowest price Snapper Company should bid on this special order?

- A) \$16,200
- B) \$17,280
- C) \$21,600
- D) \$29,160

9. _____ is a measure of the balanced scorecard's internal-business-process perspective.

- A) Manufacturing downtime
- B) Market share
- C) Return on investment
- D) Number of customer complaints

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10. Which one of the following activities would most likely be considered a long-run pricing decision?

- A) one-time-only special order pricing that would result in achieving the break-even point
- B) setting prices to generate a reasonable rate of return on investment
- C) product mix adjustments in a competitive market
- D) changing prices in response to weak demand

11. The Illumination Corporation has a central copying facility. The copying facility has only two users, the Marketing Department and the Operations Department. The following data apply to the coming budget year:

Budgeted costs of operating the copying facility for 400,000 to 600,000 copies:

Fixed costs per year	\$60,000
Variable costs	\$0.03 per copy

Budgeted long-run usage in copies per year:

Marketing Department	120,000	copies
Operations Department	380,000	copies

Budgeted amounts are used to calculate the allocation rates.

Actual usage for the year by the Marketing Department was 90,000 copies and by the Operations Department was 360,000 copies. If a dual-rate cost-allocation method is used, what amount of copying facility costs will be allocated to the Operations Department? Assume budgeted usage is used to allocate fixed copying costs and actual usage is used to allocate variable copying costs.

- A) \$56,400
- B) \$130,800
- C) \$57,000
- D) \$59,400

12. Liberty Corporation purchases trees from Cheney lumber and processes them up to the split-off point where two products (paper and pencil casings) emerge from the process. The products are then sold to an independent company that markets and distributes them to retail outlets. The following information was collected for the month of October:

<i>Trees processed:</i>	320 trees	
<i>Production:</i>	paper	180,000 sheets
	pencil casings	180,000
<i>Sales:</i>	paper	169,000 at \$0.10 per page
	pencil casings	177,500 at \$0.13 per casing

The cost of purchasing 320 trees and processing them up to the split-off point to yield 180,000 sheets of paper and 180,000 pencil casings is \$13,000.

Liberty's accounting department reported no beginning inventory.

What are the paper's and the pencil's approximate weighted cost proportions using the sales value at split-off method, respectively?

- A) 43.48% and 56.52%
- B) 42.28% and 57.72%
- C) 48.77% and 51.23%
- D) 50.00% and 50.00%

13. The weighted-average process-costing method calculates the equivalent units by:

- A) considering only the work done during the current period
- B) the equivalent units completed during the current period plus the equivalent units in ending inventory
- C) the units started during the current period plus the units in ending inventory
- D) the units started during the current period minus the units in ending inventory

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14. Which of the following true of nonfinancial measures of quality?

- A) They direct attention to financial processes that help managers identify the precise problem areas that need improvement.
- B) They focus managers' attention on how poor quality affects operating income.
- C) They provide immediate short-run feedback on whether quality-improvement efforts are succeeding.
- D) They assist in problem solving by comparing costs and benefits of different quality-improvement programs and by setting priorities for cost reduction.

15. Globe Inc. is a distributor of DVDs. DVD Mart is a local retail outlet which sells blank and recorded DVDs. DVD Mart purchases DVDs from Globe at \$27.00 per DVD; DVDs are shipped in packages of 64. Globe pays all incoming freight, and DVD Mart does not inspect the DVDs due to Globe's reputation for high quality. Annual demand is 319,000 DVDs at a rate of 7,000 DVDs per week. DVD Mart earns 15% on its cash investments. The purchase-order lead time is one week. The following cost data are available:

Relevant ordering costs per purchase order	\$118.50
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Carrying costs per package per year:	
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Relevant insurance, materials handling, breakage, etc., per year	\$8.50
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How many deliveries will be made during each time period?

- A) 73.83 deliveries
- B) 42.06 deliveries
- C) 106.11 deliveries
- D) 75.03 deliveries

II. Essay questions (55 points)**一、(14 points)**

Farmer Dairy, maker of specialty cheeses, produces a soft cheese from the milk of Friesian cows raised on a special corn-based diet. One kilogram of soft cheese, which has a contribution margin of \$8, requires 4 liters of milk. A well-known gourmet restaurant has asked Farmer Dairy to produce 2,000 kilograms of a hard cheese from the same milk of Friesian cows. Knowing that the dairy has sufficient unused capacity, Cuddly Critters, owner of Farmer Dairy, calculates the costs of making one kilogram of the desired hard cheese:

Milk (10 liters * \$1.50 per liter)	\$15
Variable direct manufacturing labor	4
Variable manufacturing overhead	2
Fixed manufacturing cost allocated	<u>5</u>
Total manufacturing cost	<u>\$26</u>

1. Suppose Farmer Dairy can acquire all the Friesian milk that it needs. What is the minimum price per kilogram the company should charge for the hard cheese? (7%)

2. Now suppose that the Friesian milk is in short supply. Every kilogram of hard cheese Farmer Dairy produces will reduce the quantity of soft cheese that it can make and sell. What is the minimum price per kilogram the company should charge to produce the hard cheese? (7%)

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二、 (25 points)

Black Cat Delivery has decided to analyze the profitability of five new customers. It buys recycled paper at £20 per case and sells to retail customers at a list price of £26 per case. Data pertaining to the five customers are as follows:

	Customer				
	1	2	3	4	5
Cases sold	1,830	6,780	44,500	31,200	1,950
List selling price	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
Actual selling price	\$ 26	\$25.20	\$24.30	\$25.80	\$23.90
Number of purchase orders	10	18	35	16	35
Number of customer visits	3	5	12	4	12
Number of deliveries	12	28	65	25	35
Miles traveled per delivery	14	4	8	6	45
Number of expedited deliveries	0	0	0	0	3

Black Cat Delivery's five activities and their cost drivers are as follows:

Activity	Cost-Driver Rate
Order taking	\$ 90 per purchase order
Customer visits	\$ 75 per customer visit
Deliveries	\$ 3 per delivery mile traveled
Product handling	\$ 1.20 per case sold
Expedited deliveries	\$250 per expedited delivery

1. Compute the customer-level operating income of each of the five retail customers now being examined (1, 2, 3, 4, and 5). Comment on the results. (15%)
2. What insights do managers gain by reporting both the list selling price and the actual selling price for each customer? (10%)

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三、(16 points)

IKEA Ltd makes 200 wooden kitchen chairs every month and sells them for €50 each. Fixed monthly overheads are €3,000 and the standard cost of one chair is as follows:

Materials	€15
Direct labor	€ 8
Variable overheads	€ 7

1. Calculate the variable cost per month for one chair.
2. Calculate breakeven point.
3. What is the operating income if 200 chairs are sold in one month?
4. Calculate the number of chairs that need to be sold to give a target operating income of €4,000.

In an attempt to boost sales, IKEA Ltd plans to decrease the selling price to €48, increasing raw material costs by 20% by using higher-quality materials, and increase its advertising expenses by €1,000 a month.

5. Calculate the new breakeven point.
6. What is the operating income if 350 chairs are sold?
7. Compute the margin of safety (% of sales) if 350 chairs are sold.
8. How many chairs will need to be sold to give an operating income of €4,000?

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