

# 元智大學 102 學年度研究所 碩士班 招生試題卷

系(所)別： 管理學院商學碩 組別： 會計碩士學程 科目： 成本與管理會計 用紙第 / 頁共 2 頁  
士班

● 可使用現行『國家考試電子計算器規格標準』規定第一類之計算機

元智大學 102 年度會計碩士班成本與管理會計考題 *問答題可用中文作答*

- (1) Weather 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:

	Assembly	Finishing
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: (30%)**

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

- (2) Lauren had been a manager of a major hotel chain for 15 years. Due to a hotel owner's illness, Lauren was offered the opportunity to purchase a hotel near a vacation area she had often visited. After obtaining a lawyer and an accountant to assist her, Lauren did an analysis of the business and evaluated several contingencies relating to various scenarios that might occur based on economic and weather season circumstances. Since the expected monetary value of the various scenarios was much higher than the price of the hotel, she decided to purchase the hotel. She resigned her position, obtained a loan, and purchased the hotel. The following year, there was a severe economic downturn and also a very bad weather season that reduced the number of guests and also caused a resulting mold situation in the hotel building that required expensive repair work. Lauren ran short of cash, became emotionally distraught, and eventually had to sell the hotel at a significant loss. Was it a bad decision for her to purchase the hotel instead of keeping her other managerial position? Explain. (10%)
- (3) Hammond and Jarrett provide tax consulting for estates and trusts. Their job-costing system has a single direct-cost category (professional labor) and a single indirect-cost pool (research support). The indirect-cost pool contains all the costs except direct personnel costs. All budgeted indirect costs are allocated to individual jobs using actual professional labor-hours.
- Required: (10%)**
- Discuss the reasons a consulting firm might use a normal costing system rather than an actual costing system.
  - What might be some reasons for the firm to change from a one-pool to a multiple-pool allocation concept?
- (4) What is activity-based management and how can it be used to improve the profitability of a company? (10%)

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(5) The following information pertains to Amigo Corporation:

Month	Sales	Purchases
July	\$30,000	\$10,000
August	34,000	12,000
September	38,000	14,000
October	42,000	16,000
November	48,000	18,000
December	60,000	20,000

Cash is collected from customers in the following manner:

Month of sale (2% cash discount)	30%
Month following sale	50%
Two months following sale	15%
Amount uncollectible	5%

40% of purchases are paid for in cash in the month of purchase, and the balance is paid the following month.

**Required: (20%)**

- Prepare a summary of cash collections for the 4th quarter. (10%)
- Prepare a summary of cash disbursements for the 4th quarter. (10%)

(6)

Munoz, Inc., produces a special line of plastic toy racing cars. Munoz, Inc., produces the cars in batches. To manufacture a batch of the cars, Munoz, Inc., 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 car.

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 June 2011:

	Actual Amounts	Static-budget Amounts
Units produced and sold	15,000	11,250
Batch size (number of units per batch)	250	225
Setup-hours per batch	5	5.25
Variable overhead cost per setup-hour	\$40	\$38
Total fixed setup overhead costs	\$12,000	\$9,975

**Required: (20%)**

- Calculate the efficiency variance for variable setup overhead costs. (4%)
- Calculate the spending variance for variable setup overhead costs. (4%)
- Calculate the flexible-budget variance for variable setup overhead costs. (4%)
- Calculate the spending variance for fixed setup overhead costs. (4%)
- Calculate the production-volume variance for fixed setup overhead costs. (4%)

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