

科目	成本及管理會計	適用系所	會計學系	時間	100分鐘
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※請務必在答案卷作答區內作答。

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一、Multiple Choices (30%)

- Great Company currently produces 1,000 bicycles per month. The following per unit data apply for sales to regular customers: direct materials of \$50, direct manufacturing labor of \$5, variable manufacturing overhead of \$14, and fixed manufacturing overhead of \$10. The plant has capacity for 3,000 bicycles and is considering expanding production to 2,000 bicycles. What are the per unit total manufacturing costs of producing 2,000 bicycles?
(A) \$79 per unit. (B) \$158 per unit. (C) \$74 per unit. (D) \$134 per unit.
- When Baha Company operates at a production and sales level of 2,000 units, the estimated unit costs are as follows: direct materials of \$12, direct labor of \$2, variable factory overhead of \$5, fixed factory overhead of \$4, variable marketing of \$1, fixed marketing of \$3. What are the prime cost per unit and the conversion cost per unit, respectively?
(A) \$14; \$9. (B) \$15; \$10. (C) \$19; \$11. (D) \$14; \$11.
- There are some sales data for Sony Company as follows: selling price is \$20 and \$30 per unit for Product A and Product B, respectively; variable cost is \$14 and \$18 per unit for Product A and Product B, respectively. Total fixed costs are \$54,000. What is the breakeven point, assuming the sales mix consists of three units of Product A and one unit of Product B?
(A) 5,400 units of Product A and 1,800 units of Product B.
(B) 1,800 units of Product A and 5,400 units of Product B.
(C) 1,500 units of Product A and 500 units of Product B.
(D) 500 units of Product A and 1,500 units of Product B.
- Wall Company provides the following budgeted sales data for the first four months of 2010: \$120,000 in January, \$108,000 in February, \$132,000 in March, and \$144,000 in April. The gross profit rate is 40% of sales. Inventory at the end of 2009 is \$21,600 and target ending inventory levels are 30% of next month's sales, stated at cost. What is the amount of budgeted purchases for January?
(A) \$130,800. (B) \$69,840. (C) \$72,000. (D) \$74,160.
- Simon Company uses budgeted machine-hours to allocate variable manufacturing overhead. For the year of 2010, the budgeted output is 15,000 chairs with budgeted 5,000 machine-hours. The budgeted variable manufacturing overhead costs for 15,000 chairs is \$161,250. In 2010, the company actually produced 22,000 chairs with 7,200 machine-hours and the actual variable manufacturing overhead costs is \$242,000. What is the flexible-budget variance for variable manufacturing overhead in 2010?
(A) \$5,500 favorable. (B) \$5,500 unfavorable.
(C) \$4,300 favorable. (D) \$4,300 unfavorable.
- Hess Company budgeted and incurred fixed manufacturing costs of \$6,000 during year 2010. In 2010, the budgeted production level was 1,000 units, 750 units were produced, 600 units were sold and the beginning inventory was zero. The fixed manufacturing cost rate is based on the budgeted production level. What is the production-volume variance under absorption costing?
(A) \$2,000. (B) \$1,500. (C) \$2,400. (D) 0.

- 二、Robert Company developed standard costs for direct material and direct labor. For year of 2010, the company estimated the following standard costs for one of their major products, the 10-gallon plastic container.

	<u>Budgeted quantity</u>	<u>Budgeted price</u>
Direct materials	0.10 pounds per container	\$30 per pound
Direct labor	0.05 hours per container	\$15 per hour

During June of 2010, the company produced and sold 5,000 containers using 490 pounds of direct materials at an average cost per pound of \$32 and 250 direct manufacturing labor-hours at an average wage of \$15.25 per hour.

Required:

- (1) Compute the price and efficiency variances for direct materials. (10%)
- (2) Compute the price and efficiency variances for direct manufacturing labor. (10%)

- 三、Feng-Chia Products manufactures component parts that go through 3 processing departments- cracking, blending, and packing. Raw materials are introduced at the start of work in the cracking department, with conversion costs being incurred uniformly as cracking takes place. The Work in Process T-account for the cracking department for a recent month follows:

<u>Work in Process - Cracking Department</u>	
Inventory, July 1 (35,000 KG, 4/5 processed) \$ 63,700	Completed and transferred to blending department (? KG) \$?
July costs added:	
Raw materials (280,000 KG) 397,600	
Labor and overhead 189,700	
Inventory, July 31 (45,000 KG, 2/3 processed) <u>\$?</u>	

The July 1 work in process inventory consists of \$43,400 in materials cost and \$20,300 in labor and overhead cost. The company uses the weighted-average method to account for units and costs.

Required:

Prepare a production cost report for the cracking department for this month? (15%)

- 四、The **balanced scorecard (BSC)** is a strategic performance management tool in management accounting. What is BSC? How does BSC score? Can you illustrate how BSC can clarify and translate an organization's vision / strategy into action? (15%)

- 五、Feng-Chia Corporation sells 3 pineapple productions- sliced pineapple, crushed pineapple, and pineapple juice. The outside skin is cut off in the cutting department and processed as animal feed. The skin is treated as a by-product. Feng-Chia Corporation's production process is as follows:

- (1) Pineapples first are processed in the cutting department. Pineapples are washed and the outside skin is cut away. Then the pineapples are cored and trimmed for slicing. The 3 main products (sliced pineapple, crushed pineapple, and pineapple juice) and the by-product (animal feed) are recognizable after processing in the cutting department. Each product is transferred to a separate department for final processing.

- (2) The trimmed pineapples are forwarded to the slicing department in which the pineapples are sliced and canned. Any juice generated during the slicing operation is packed in the cans with the slices.
- (3) The pieces of pineapples trimmed from the fruit are diced and canned in the crushing department. Again, the juice generated during the operation is packed in the cans with the crushed pineapple.
- (4) The core and surplus pineapple generated from the cutting departments are pulverized into a liquid in the juicing department. There is an evaporation loss equal to 8% of the weight of the good output produced in the department. The loss occurs as the juiced are heated.
- (5) The outside skin is chopped into animal feed in the feed department.

The Feng-Chia Corporation uses the net realizable value method (relative sales value method) to assign costs of the joint processes to its main products. The by-product is inventoried at its market value. A total of 270,000 pounds was entered into the cutting department during May. The schedule presented below shows the incurred in each department, the proportion by weight transferred to the four final processing departments, and the selling price of each end product.

Table 1 Processing data in May, 2011

Department	Costs incurred	Proportion of product by weight transferred to departments	Selling price per pound of final product
Cutting	\$60,000	-	-
Slicing	4,700	35%	\$0.6
Crushing	10,580	28%	0.55
Juicing	3,250	27%	0.30
Animal feed	700	10%	0.10
Total	<u>\$ 79,230</u>	<u>100%</u>	

Required: (20%)

The Feng-Chia Corporation uses the net realizable value method to determine inventory values for its main products and by-products. Calculate the following:

- (1) The pounds of pineapple that result as output for pineapple slices, crushed pineapple, pineapple juice and animal feed.
- (2) The net realizable value at the split-off point of the 3 main products.
- (3) The amount of the costs of the cutting department assigned to each of the 3 main products and to the by-products in accordance with corporate policy.
- (4) The gross margins for each of the 3 main products.