

國立高雄第一科技大學 101 學年度 碩士班 招生考試 試題紙

系 所 別：會計資訊系

組 別：不分組

考科代碼：2452

考 科：成本及管理會計學

注意事項：

- 1、本科目得使用本校提供之電子計算器。
- 2、請於答案卷上規定之範圍作答，違者該題不予計分。

一、單選題 (每題3%，共54%)

1. In a company with low operating leverage:
  - A) less risk is assumed than in a highly leveraged firm
  - B) there is a higher possibility of net loss than a higher-leveraged firm
  - C) large changes in sales volume result in small changes in net income
  - D) fixed costs are high and variable costs are low
2. The strategy most likely to reduce the breakeven point would be to:
  - A) decrease the fixed costs and increase the contribution margin
  - B) increase the fixed costs and decrease the contribution margin
  - C) increase both the fixed costs and the contribution margin
  - D) decrease both the fixed costs and the contribution margin
3. In analyzing transfer prices, the:
  - A) buyer will not willingly purchase a product for less than the incremental costs incurred to manufacture the product internally
  - B) buyer will willingly pay more than the ceiling transfer price
  - C) seller will not willingly sell a product for less than the incremental costs incurred to make the product
  - D) buyer will not pay less than the ceiling transfer price
4. The number of units in the sales budget and the production budget may differ because of a change in:
  - A) finished goods inventory levels
  - B) overhead charges
  - C) sales returns and allowances
  - D) direct material inventory levels
5. An unfavorable price variance for direct materials might indicate:
  - A) that the market had an unexpected oversupply of those materials
  - B) that the purchasing manager purchased in smaller quantities due to a change to just-in-time inventory methods
  - C) that the purchasing manager skillfully negotiated a better purchase price
  - D) congestion due to scheduling problems
6. The major challenge when planning fixed overhead is:
  - A) choosing the appropriate level of capacity
  - B) calculating the cost-allocation rate
  - C) calculating total costs
  - D) choosing the appropriate planning period

7. When machine-hours are used as an overhead cost-allocation base, the most likely cause of a favorable variable overhead spending variance is:
- A) a decline in the cost of energy
  - B) the production scheduler efficiently scheduled jobs
  - C) excessive machine breakdowns
  - D) strengthened demand for the product
8. One possible means of determining the difference between operating incomes for absorption costing and variable costing is by:
- A) subtracting fixed manufacturing overhead in beginning inventory from fixed manufacturing overhead in ending inventory
  - 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) adding fixed manufacturing costs to the production-volume variance
9. Under absorption costing, if a manager's bonus is tied to operating income, then increasing inventory levels compared to last year would result in:
- A) increasing the manager's bonus
  - B) decreasing the manager's bonus
  - C) being unable to determine the manager's bonus using only the above information
  - D) not affecting the manager's bonus
10. When deciding to accept a one-time-only special order from a wholesaler, management should do all of the following EXCEPT:
- A) verify past design costs for the product
  - B) analyze product costs
  - C) determine whether excess capacity is available
  - D) consider the special order's impact on future prices of their products
11. For determining the best mix of products, the one with the LEAST amount of influence is:
- A) the market price of the products
  - B) the use of capacity resources
  - C) corporate office costs allocated to each product
  - D) contribution margins
12. Which of the following statements is FALSE regarding cost-plus pricing?
- A) The cost-plus price chosen has already been studied for customer reaction to the price.
  - B) A company uses a markup percentage that estimates a product price that covers full product costs and earns the required return on investment.
  - C) A company selects a cost base that it regards as reliable.
  - D) The selling price computed is only a prospective price.
13. When analyzing the change in operating income, the strategy component of price-recovery will increase when:
- A) selling prices are increased
  - B) more units are sold
  - C) production efficiencies are successfully implemented
  - D) capacity is reduced
14. Managers need to evaluate the success of a strategy by:
- A) evaluating budget-to-actual variances
  - B) doing a cost-benefit analysis
  - C) linking the sources of operating-income increases to the strategy
  - D) evaluating the level of bonus compensation

15. Measures of the balanced scorecard's financial perspective include all of the following EXCEPT:
- A) cost reductions                      B) operating income
  - C) gross profit percentage              D) customer satisfaction
16. An unfavorable sales-mix variance would most likely be caused by:
- A) the company offering low-margin products at a higher price
  - B) the company experiencing quality-control problems that get negative media coverage of low-margin products
  - C) a competitor having distribution problems with high-margin products
  - D) a new competitor providing better service in the high-margin product sector
17. The advantage of using practical capacity to allocate costs:
- A) is that it focuses management's attention on managing unused capacity
  - B) is that budgets are much easier to develop
  - C) is that it allows a downward demand spiral to develop
  - D) Either A or B are correct.
18. In the formula to calculate the average waiting time, the manufacturing time is squared because:
- A) the longer the manufacturing time, the less the chance the machine will be in use when an order arrives
  - B) the shorter the manufacturing time, the less the chance that the machine will be in use when an order arrives
  - C) the longer the manufacturing time, the greater the chance that the machine will be in use when an order arrives
  - D) the shorter the manufacturing time, the greater the chance that the machine will be in use when an order arrives

## 二、計算題:(TOTAL 46%)

1. Sirius Co. Ltd. produces a special line of bathtubs in batches. To manufacture a batch of the bathtubs, Sirius 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 bathtubs. 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 2011.

	Static-budget	Actual
	<u>Amounts</u>	<u>Amounts</u>
Bathtub produced and sold	32,000	31,000
Batch size (number of units per batch)	250	200
Setup-hours per batch	4	5
Variable overhead cost per setup hour	\$6	\$6.4
Total fixed setup overhead costs	\$240,000	\$228,000

### Required: (14%)

- a. Calculate the efficiency variance for variable setup overhead costs. (3%)
- b. Calculate the spending variance for variable setup overhead costs. (3%)
- c. Calculate the spending variance for fixed setup overhead costs. (4%)
- d. Calculate the production-volume variance for fixed setup overhead costs. (4%)

2. General Instrumentation Company manufactures three different product lines, Model Q, Model E, and Model R. Considerable market demand exists for all models. The following per unit data apply:

	<u>Model Q</u>	<u>Model E</u>	<u>Model R</u>
Selling price	\$250	\$300	\$320
Direct materials	90	80	100
Direct labor (\$16 per hour)	32	24	40
Variable support costs (\$15 per machine-hour)	30	24	48
Fixed support costs	60	70	60

**Required: (12%)**

- For each model, compute the contribution margin per machine-hour. (3%)
- If there is excess capacity, which model is the most profitable to produce? Explain your arguments? (3%)
- If there is a machine breakdown, which model is the most profitable to produce? Why? (3%)
- How can Ralph encourage her sales people to promote the more profitable model? (3%)

3. The management accountant for the Green Isle Automobiles Manufacturing Company has prepared the following income statement for the most current year:

	<u>Truck</u>	<u>Sedan</u>	<u>Jeep</u>	<u>Total</u>
Sales	\$48,000	\$63,000	\$34,000	\$145,000
Cost of goods sold	<u>25,000</u>	<u>36,000</u>	<u>18,000</u>	<u>79,000</u>
Contribution margin	23,000	27,000	16,000	66,000
Delivery and ordering costs	8,000	10,000	7,000	25,000
Rent (per sq. foot used)	2,000	3,000	3,000	8,000
Allocated corporate costs	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>24,000</u>
Corporate profit	<u>\$5,000</u>	<u>\$6,000</u>	<u>\$(2,000)</u>	<u>\$9,000</u>

**Required: (8%)**

- Do you recommend discontinuing the Jeep product line? Why or why not? (4%)
- If the Truck product line had been discontinued, corporate profits for the current year would have decreased by what amount? (4%)

4. Rosettes Manufacturer Corp. uses a process-costing system. For March, the company had the following activities:

Beginning work-in-process inventory (1/3 complete)	6,000 units
Units placed in production	24,000 units
Good units completed	18,000 units
Ending work-in-process inventory	10,000 units
Cost of beginning work in process	\$ 6,000
Direct material costs, current	\$20,400
Conversion costs, current	\$16,950

Direct materials are placed into production at the beginning of the process. Conversion costs are added evenly during the process. The inspection point is at the 80% stage of production. Normal spoilage is 10% of all good units that pass inspection. Ending WIP is 50% completed as to conversion. Please prepare a production report using the FIFO method. (12%)