



一、選擇題(共計 25 題，一題 2 分，合計 50 分)

1. The Standards of Ethical Conduct for management accountants includes concepts related to
 - a. competence, performance, integrity, and reporting.
 - b. competence, experience, reporting, and objectivity.
 - c. competence, confidentiality, integrity, and objectivity.
 - d. competence, confidentiality, reporting, and objectivity.
2. The determination of a cost as being either direct or indirect depends upon
 - a. the accounting system.
 - b. the allocation system.
 - c. the cost tracing system.
 - d. the cost object chosen to determine its individual costs.
3. AB Shop sells wedding dresses. Each dress's cost may be separated as follows: selling price of \$1,000 and variable costs of \$450. Fixed costs are \$80,000. How many dresses must AB Shop sell in order to yield after-tax net income of \$18,000, assuming the tax rate is 40%?
 - a. 200 dresses
 - b. 170 dresses
 - c. 150 dresses
 - d. 145 dresses

Use the information below to answer the following 3 questions.

The RL Chair company manufacturers a standard recliner. During February, the firm's Assembly Department started production of 65,000 chairs. During the month, the firm completed 70,000 chairs, and transferred them to the Finishing Department. The firm ended the month with 10,000 chairs in ending inventory. There were 15,000 chairs in beginning inventory. All direct materials costs are added at the beginning of the production cycle and conversion costs are added uniformly throughout the production process. The FIFO method of process costing is used by RL Chair. Beginning work in process was 40% complete as to conversion costs, while ending work in process was 80% complete as to conversion costs.

Beginning inventory:

Direct materials \$24,000	Conversion costs	\$26,000
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Manufacturing costs added during the accounting period:

Direct materials \$104,000	Conversion costs	\$288,000
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4. How many of the units that were started during February were completed during February?
 - a. 65,000
 - b. 60,000
 - c. 55,000
 - d. 45,000
5. What is the amount of direct materials cost assigned to ending work-in-process inventory at the end of February?
 - a. \$13,000
 - b. \$16,000
 - c. \$19,692
 - d. \$22,400
6. What is the cost of the goods transferred out during February?
 - a. \$308,000
 - b. \$394,000
 - c. \$442,000
 - d. \$456,015

Use the information below to answer the following 2 questions.

JB Company has two service department's Personnel and Maintenance. The Maintenance's Department costs of \$160,000 are allocated on the basis of standard hours used. The Personnel Department's costs of \$40,000 are allocated based on the



number of employees. Costs of Department A and B are \$80,000 and \$120,000, respectively.

Data on standard service hours and number of employees are as follows:

<u>Standard service</u>	<u>Maintenance Department</u>	<u>Personnel Department</u>	<u>Production Depts</u>	
			<u>A</u>	<u>B</u>
Hours used	400	400	480	320
Number of Employees	20	20	80	240

7. What is the cost of the Maintenance Department allocated to Department B using the step-down method if the service department with the highest percentage of interdepartmental support service is allocated first? (Rounded up)
 - a. \$32,000 b. \$42,667 c. \$57,334 d. \$64,000
8. What is the cost of the Maintenance Department allocated to Department B using the direct method?
 - a. \$48,000 b. \$64,000 c. \$78,000 d. \$96,000

Use the information below to answer the following 2 questions.

The Alpha Corporation manufactures flashlights and night lights. Management is attempting to set the budget for the coming year. Two divisions (flashlights and night lights) of the company utilize one plant location. The following data have been prepared for review.

Fixed operation costs	\$900,000
Available capacity	3,000 hours
Budgeted long-term usage:	
Flashlight Division	2,000 hours
Night light Division	500 hours
Budgeted variable cost per hour in the 2,000-hour to 2,500-hour relevant range	\$1,200 per hour

9. What is the cost per hour of use for the Flashlight and the Night Light Division if budgeted usage is the allocation base and a single-rate method is used.
 - a. \$360 b. \$1,200 c. \$1,560 d. \$1,650
10. What is the total fixed cost per year, and the total variable costs for the Flashlight Division, using the dual-rate method? Assume the allocation bases are budgeted usage for fixed costs and actual usage for variable costs if the Flashlight Division's actual usage was 1,800 hours.
 - a. \$720,000 and \$2,400,000 b. \$720,000 and \$2,160,000
 - c. \$600,000 and \$2,400,000 d. \$600,000 and \$2,160,000

Use the information below to answer the following 2 questions.

Ford Company uses a job-order cost system and had the following data available for 2011.

Direct materials purchased on account	\$74,000
Direct materials requisitioned	41,000
Direct-labor cost incurred	65,000
Factory overhead incurred	73,000
Cost of goods completed	146,000



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100 學年度碩士班暨碩士在職專班招生考試試題

系所：會計系

科目：成本與管理會計學

Cost of goods sold	128,000
Beginning direct-materials inventory	13,000
Beginning WIP inventory	33,000
Beginning finished goods inventory	29,000
Overhead application rate (as a percent of direct-labor cost)	125%

11. The journal entry to record the materials placed into production would include a
 - a. debit to WIP Inventory for \$74,000.
 - b. debit to Direct-Materials Inventory for \$74,000.
 - c. credit to WIP Inventory for \$41,000.
 - d. credit to Direct-Materials Inventory for \$41,000.
12. The ending inventory of work in process is
 - a. \$66,000.
 - b. \$74,250.
 - c. \$212,000.
 - d. \$220,250.
13. _____ categorizes costs related to customers into different cost pools on the basis of either different classes of cost drivers or different degrees of difficulty in determining the cause-and-effect (or benefits received) relationships.
 - a. Customer-profitability analysis
 - b. Customer revenues
 - c. Customer-cost hierarchy
 - d. Price discounting
14. _____ means reporting and interpreting information that helps managers to focus on operating problems, imperfections, inefficiencies, and opportunities.
 - a. Scorekeeping
 - b. Attention-directing
 - c. Problem-solving
 - d. None of the above

Use the information below to answer the following 2 questions.

Ceylon Tea Products has an exclusive contract with British Distributors. Two brands of teas are imported, Calamine and Ceylon, and sold to retail outlets. The monthly budget for the contract is based on a combination of last year's performance, a forecast of general industry sales, and the company's expected share of the U.S. market for imported tea. The following information is provided for the month of May:

	Budgeted		Actual	
	Calamine	Ceylon	Calamine	Ceylon
Price per lb.	\$4.00	\$6.00	\$5.0	\$5.0
Variable cost per lb.	2.00	3.0	2.00	4.50
Cont. margin	<u>\$2.00</u>	<u>\$3.0</u>	<u>\$3.0</u>	<u>\$0.50</u>
Sales (in lbs.)	4,000	3,000	3,400	3,600

Budgeted fixed costs are \$3,500. Actual fixed costs are \$4,000.

15. What is the total flexible budget variance?
 - a. \$3,400 favorable
 - b. \$9,000 unfavorable
 - c. \$3,800 unfavorable
 - d. \$5,600 unfavorable

16. What is the total sales quantity variance?



- a. \$0 b. \$1,000 unfavorable c. \$200 favorable d. \$1,200 unfavorable
17. Gordon Company sells its only product for \$16 per unit. Gordon's variable production costs are \$5 per unit, while its selling and administrative costs are \$3 per unit. Finally, the fixed costs to produce 10,000 units were \$10,000. What is the contribution ratio?
- a. 33.3 percent b. 44.4 percent c. 50.0 percent d. 66.7 percent.
18. In a process-costing system when goods move from department to department, the accounting for such transfers is relatively simple under
- a. weighted-average costing. b. FIFO costing.
c. standard costing d. operations costing.
19. If total fixed costs are \$93,000, contribution margin per unit is \$7.50, and targeted after-tax net income is \$18,000 with a 40% tax rate, then the number of units which must be sold is
- a. 11,440 units. b. 14,800 units. c. 16,400 units. d. 24,667 units.
20. Which of the following statements about sensitivity analysis is FALSE?
- a. It shows the impact of a manager's behavior.
b. It can be used in CVP to show changes in operating income if variable costs per unit change.
c. It examines the relationship between a change in assumptions and the related result.
d. It is a technique which is used to answer "what if" questions.
21. Tom Black is going to sell Christmas tree lights for \$20 a box. The lights cost Tom \$5 a unit. He is planning to rent a booth at the upcoming Happy Holidays Convention. He has three options for attending the show:
1. paying a fixed fee of \$1,300,
 2. paying a \$500 fee plus 10% of his revenue made at the convention, or
 3. paying 20% of his revenue made at the convention.
- What would the indifference point be between option 1 and option 2?
- a. 500 units b. 400 units c. 300 units d. 200 units.
22. John wants to identify the total cost for computing the personal tax return he prepared for his client. Labor is the only direct cost at \$75 per hour. Indirect costs are \$40 per labor hour. What is the total direct cost, indirect cost, and job cost, respectively, if 8 hours are spent preparing the tax return?
- a. \$400, \$750, \$1,150 b. \$320, \$600, \$920
c. \$600, \$320, \$920 d. \$75, \$40, \$115
23. Costs incurred in precluding the production of products that do not conform to specifications are
- a. opportunity cost. b. prevention costs.
c. appraisal costs. d. internal failure costs.



24. The following information is for Bishop Corporation:
- | | |
|--------------------|---------|
| Product X: Revenue | \$10.00 |
| Variable Cost | \$2.50 |
| Product Y: Revenue | \$15.00 |
| Variable Cost | \$5.00 |
- Total fixed costs are \$75,000.
- What is the operating income, assuming actual sales are 150,000 units, and the sales mix is one unit of Product X and two units of Product Y?
- a. \$125,000 b. \$1,300,000 c. \$1,325,000 d. \$1,375,000
25. The Glass Shop, a manufacturer of large windows, is experiencing a bottleneck in its plant. Setup time at one of its workstations has been identified as the culprit. A manager has proposed a plan to reduce setup time at a cost of \$72,000. The change will result in 8,000 additional windows. The selling price per window is \$18, direct labor costs are \$3 per window, and the cost of direct materials is \$6 per window. Assume all units produced can be sold. The change will result in an increase in the throughput contribution of
- a. \$96,000. b. \$72,000. c. \$24,000. d. \$8,000.

二、問題與計算(三題，合計 50 分)

1. YunTech Company sells two items, product A and product B. The company is considering dropping product B. It is expected that sales of product A will increase by 40% as a result. Dropping product B will allow the company to cancel its monthly equipment rental costing \$100 per month. The other existing equipment will be used for additional production of product A. One employee earning \$200 per month can be terminated if product B production is dropped. YunTech's other fixed costs are allocated and will continue regardless of the decision made. A condensed, budgeted monthly income statement with both products follows:

	Product A	Product B	Total
Sales	\$10,000	\$ 8,000	\$18,000
Direct materials	2,500	2,000	4,500
Direct labor	2,000	1,200	3,200
Equipment rental	300	2,600	2,900
Other allocated overhead	1,000	2,300	3,300
Operating income	\$4,200	(\$ 100)	\$4,100

Required: Prepare an incremental analysis to determine the financial effect of dropping product B. (12分)

2. Different management levels in Yang, Inc. require varying degrees of managerial accounting information. Because of the need to comply with the managers' requests, four different variances for manufacturing overhead are computed each month. The information for the September overhead expenditures is as follows:



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Budgeted output units	3,200 units
Budgeted fixed manufacturing overhead	\$20,000
Budgeted variable manufacturing overhead	\$5 per direct labor hour
Budgeted direct manufacturing labor hours	2 hours per unit
Fixed manufacturing costs incurred	\$25,000
Direct manufacturing labor hours used	7,200
Variable manufacturing costs incurred	\$36,600
Actual units manufactured	3,400

Required:

- Compute a 4-variance analysis for the plant controller. (8分)
- Compute a 3-variance analysis for the plant manager. (6分)
- Compute a 2-variance analysis for the corporate controller. (4分)

3. Big-Mouth Cookie Company manufactures and sells three flavors of cookies: Macaroon, Sugar, and Butter-cream. The batch size for the cookies is limited to 1,000 cookies based on the size of the ovens and cookie molds owned by the company. Based on budgetary projections, the information listed below is available:

	Macaroon	Sugar	Butter-cream
Projected sales in units	500,000	800,000	600,000
Per unit data:			
Selling price	\$0.80	\$0.75	\$0.60
Direct materials	\$0.20	\$0.15	\$0.14
Direct labor	\$0.04	\$0.02	\$0.02
Hours per 1000-unit batch:			
Direct labor hours	2	1	1
Oven hours	1	1	1
Packaging hours	0.5	0.5	0.5

Total overhead costs and activity levels for the year are estimated as follows:

Activity	Overhead costs	Activity levels
Direct labor		2,400 hours
Oven	\$210,000	1,900 oven hours
Packaging	\$150,000	950 packaging hours
	<u>\$360,000</u>	

Required:

- Determine the activity-cost-driver rate for packaging costs. (4分)
- Using the ABC system, for the sugar cookie:
 - Compute the estimated overhead costs per thousand cookies. (4分)
 - Compute the estimated operating profit per thousand cookies. (4分)
- Using a traditional system (with direct labor hours as the overhead allocation base), for the sugar cookie:
 - Compute the estimated overhead costs per thousand cookies. (4分)
 - Compute the estimated operating profit per thousand cookies. (4分)