



- 一、Wii Corporation faces the alternative of bringing in a construction crew to construct a storage building for the corporation on Wii's plant site or having it built by an outside contractor. The employees performing construction will be hired for this purpose only. Wii's bookkeeper obtained the following construction costs:

Building material and supplies	\$ 25,000	
Wages of employees performing construction	6,000	
One-fourth of the plant superintendent wages(he estimates spending one-fourth of his time supervising building construction)	7,000	
Depreciation on production machinery that was previously used in manufacturing:		
Straight-line basis	\$10,000	
Machine-hour basis	<u>15,000</u>	25,000
General and administration — allocated share		<u>2,000</u>
Total construction cost		<u>\$ 65,000</u>

Since the bookkeeper compared this \$65,000 to the outside bid of \$50,000, he advises the company to accept the bid.

Required:

Before making the final decision, management asks you to evaluate the situation and recommend what Wii Corporation should do. (10%)

- 二、Hammer Company produces two types of stereo units:deluxe and regular.

Activity data follow:

Activity Usage Measures	Product-Costing Data		
	Deluxe	Regular	Total
Units produced per year	5,000	50,000	55,000
Prime costs	\$39,000	\$369,000	\$408,000
Direct labor hours	5,000	45,000	50,000
Machine hours	10,000	90,000	100,000
Production runs	10	5	15
Number of moves	<u>120</u>	<u>60</u>	<u>180</u>



國立雲林科技大學
97 學年度碩士班入學招生考試試題

系所：會計系
科目：成本與管理會計學

Activity Cost Data (Overhead Activities)	
Activity	Activity Cost
Setups	\$60,000
Material handling	30,000
Power	50,000
Testing	<u>40,000</u>
Total	<u>\$180,000</u>

Required:

1. Calculate the consumption ratios for each activity.
2. Group activities based on the consumption ratios and activity level.
3. Calculate a rate for each pooled group of activities.
4. Using the pool rates, calculate unit product costs. (16%)

三、簡答下列各小題：(每小題 8%，合計 24%)

- 1、資本投資計劃時，若使用 IRR 法會有「回收資金再投資」的問題，請問此問題之內容為何？又如何解決此一問題？
- 2、大可公司產銷一種產品，單價為 P，目前產銷 X 單位，其成本為

$$TC = a + bx + cx^2 + dx^3$$
 今若增產 Y 單位，則利潤將增加多少？
- 3、請問蘇維埃誘因模式(Soviet incentive model)內容為何？有何用途？



4. Hayashi Company has three product lines : Recreational, Household, and Hand Tools. The December 31, 2006 balance sheet shows total assets of \$4,117,000, and the year-end of 2007 balance sheet totals \$5,117,000, with the average of the two balances used to compute the rate of return on capital-employed. Asset utilization is allocated one third to Recreational, one sixth to Household, and one half to Hand Tools. The 2007 condensed income statement is as follows :

Hayashi Company
Income Statement
For the year Ended December 31, 2007

	Recreational	Household	Hand Tools	Total
Sales	\$3,078,000	\$513,000	\$2,308,500	\$5,899,500
Cost of goods sold	2,016,000	383,000	1,818,500	4,217,500
Gross profit	\$1,062,000	\$130,000	\$490,000	\$1,682,000
Operating and other expenses	815,760	68,440	420,745	1,304,945
Profit	\$246,240	\$61,560	\$69,255	\$377,055

Required : For each product line and in total, compute :

- (1) The capital-employed turnover rate, compute to one decimal place. (8-point)
- (2) The percentage of profit to sales, computed to 1/10 of 1%. (8-point)
- (3) The rate of return on capital-employed, compute to 1/10 of 1%. (9-point)



5. Mercado Company is considering changing its sales price of Salien, which is presently \$15. Increases and decreased of both 10% and 25%, as well as increases in advertising and promotion expenditures, are being considered, with the following estimated results for 2006 and 2007 :

Price	Estimated Unit Sales		Estimated Advertising and Promotion Expenditure	
	2006	2007	2006	2007
-25%	190,000	200,000	\$200,000	\$210,000
-10%	180,000	190,000	250,000	250,000
No change	160,000	170,000	300,000	300,000
+10%	140,000	150,000	400,000	450,000
+25%	130,000	140,000	450,000	550,000

The company has the necessary flexibility in its production capacity to meet these volume levels. The variable manufacturing cost per unit of Salien is estimated to be \$7.25 in 2006 and \$7.80 in 2007.

Required : Determine the recommended sales price (25-point)