

國立高雄應用科技大學
九十七學年度碩士班招生考試
會計系

准考證號碼 (考生必須填寫)

成本與管理會計

試題 共 5 頁，第 1 頁

- 注意：a. 本試題第一部份為選擇題共 20 題，每題 2 分，共 40 分，第二部份為非選擇題共 5 題，每題 12 分，共 60 分，兩部份合計 100 分。
b. 作答時不必抄題。
c. 考生作答前請詳閱答案卷之考生注意事項。

第一部份：選擇題(每題 2 分, 共 40 分)

1. 邊際貢獻率會因何者而提高？ (A)變動成本率增加 (B)變動成本率減少
(C)損益兩平點上升 (D)損益兩平點下降。
2. 小昭公司 3 月 30 日的作業活動時間如下：
運送時間 1.5 小時；閒置時間 2.25 小時；製造時間 6.75 小時；檢驗時間 1.5 小時
3 月 30 日該公司的製造循環效率指標(Manufacturing Cycle Efficiency, MCE)為
(A) 56.25% (B) 68.75% (C) 81.25% (D) 87.5%
3. 商湯公司製造產品一種，每單位的製造成本為\$20,000，其中主要成本占 75%，加工成本占 55%，則該產品直接材料成本為 (A) \$15,000 (B) \$11,000 (C) \$9,000 (D) \$6,000
4. 妹喜公司第一年生產部門預計 97 年度製造費用總數為\$255,000，而作為分攤基礎的直接人工工時預計為 100,000 小時。97 年度實際發生的製造費用為\$270,000，實際直接人工工時為 105,000 小時，則會發生 (A)少分攤\$15,000 (B)少分攤\$2,250 (C)多分攤\$15,000 (D)多分攤\$2,250
5. 褒似公司產品的單位售價為\$15。去年公司列報了總變動費用和固定費用分別為\$180,000 和\$90,000，淨利則為\$30,000。根據銷售經理的研究顯示，若售價調升 15%，則銷售量將會下降 10%，試問：若採納銷售經理的建議，則淨利將會 (A)增加\$45,000 (B)增加\$37,500 (C)增加\$7,500 (D)增加\$28,500

- 6.如果銷貨收入由\$80,000 增為\$120,000, 而且營運槓桿度為 5, 則淨利將會增加
(A) 167% (B) 334% (C) 100% (D) 250%

- 7.大豐公司有甲、乙兩部門(divisions), 其十月份之損益資料如下:

| | 甲部門 | 乙部門 |
|----------------------|----------|-----------|
| 銷貨收入 | \$90,000 | \$150,000 |
| 變動費用(佔銷貨收入百分比) | 70% | 60% |
| 部門邊際(Segment margin) | \$2,000 | \$23,000 |

- 若共同固定成本為\$31,000, 則總固定費用應為 (A) \$31,000 (B) \$62,000
(C) \$93,000 (D) \$52,000

- 8.大連公司購入材料 12,000 磅, 每磅成本\$8, 價格差異為\$6,000(不利), 則材料每磅的標準成本為多少? (A) \$7.5 (B) \$7 (C) \$8 (D) \$8.5

- 9.女媧公司賒銷之收款情形如下:

- 25% 當月收款
- 70% 次月收款
- 4% 再次月收款
- 1% 壞帳

預計銷貨如下:

四月: \$100,000; 五月: \$120,000; 六月: \$110,000

- 試問六月的收現數為 (A) \$113,400 (B) \$110,000 (C) \$111,000
(D) \$115,500

- 10.泰山公司甲部門五月中完成 3000 單位產品, 期末在製品 100 件(材料完工 100%, 加工 50%)該月耗用直接材料\$5,580, 加工成本\$8,845。試計算期末在製品成本為 (A) \$235 (B) \$470 (C) \$380 (D) \$325

- 11.華山工廠計劃投資\$6,000,000 購買設備, 可使用年限為 6 年(採直線法折舊), 無殘值, 稅後淨利每年為\$1,500,000, 則此投資的收回期間為 (A) 2.4 年
(B) 3.6 年 (C) 4 年 (D) 5 年

- 12.A firm can increase customer value by increasing (A) customer sacrifice
(B) post-product cost (C) customer realization (D) purchasing cost

- 13.In the theory of constraints, the drummer is (A) the major binding constraint
(B) an action that ties the rate at which material is released into the plant to the production rate of the constrained resource (C) the inventory required to protect throughput of the organization from disruption (D) none of the above

- 14.Unlike tangible products, services have the characteristic of perishability. This means that services (A) may lose their value over time (B) may lose their value due to improper conservation (C) cannot be stored for future use
(D) none of the above

- 15.One advantage of employee empowerment is (A) it free up some of the time of

upper management for more strategic decision making (B) workers can improve production processes in a timely manner (C) employees closest to the work can provide valuable input in increasing efficiency (D) all of the above are advantages

16. The activity-based approach to break-even costing emphasizes (A) fixed and variable cost behavior (B) units and non-unit cost behavior (C) product and period cost behavior (D) value chain cost behavior

17. When variable costing is used, all of the following are considered product costs except (A) direct labor (B) fixed overhead (C) variable overhead (D) direct materials

Mrs. Brown's Bagel Company manufactures specialty bagels. The company buys flour in 50-pound bags that cost \$25 each. The company uses 10,000 bags per year, and usage occurs evenly throughout the year. The average cost to carry a 50-pound bag in inventory per year is \$4, and the cost to place an order is \$10. The company works 250 days per year.

Refer to the above data. Answer questions 18-20.

18. Brown's economic order quantity (EOQ) is (A) 354 bags (B) 447 bags (C) 224 bags (D) 100 bags
19. If Brown's lead time is three working days and the average rate of usage is 40 bags per day, the reorder point would be (A) 140 bags (B) 120 bags (C) 100 bags (D) 80 bags
20. If Brown's lead time is four working days, the average rate of usage is 40 bags per day, and the company carries a safety stock of 20 bags, the reorder point would be (A) 180 bags (B) 140 bags (C) 160 bags (D) 100 bags

第二部份：非選擇題(共 5 題, 每題 12 分, 計 60 分)

1. 峨嵋公司今年 5 月份各項資料如下：

- (1) 實際銷貨成本為 \$600,000。
- (2) 製成品成本為 \$630,000，期末製成品為期初製成品的 2 倍。
- (3) 期初在製品為期末在製品的 3 倍，期初在製品為 \$36,000。
- (4) 直接材料，直接人工，製造費用之比為 5：4：3。

試求：(1) 直接材料 (2) 直接人工 (3) 製造費用 (4) 期末製成品存貨

2. 霍蕾公司計劃生產一種新型“熊貓”茶杯，該產品單位售價 \$200，單位變動成本 \$80，每年固定成本為 \$600,000，依上述資料，計算並回答下列問題：(每個問題彼此獨立)

- (1) 霍蕾公司每年應生產多少個“熊貓”茶杯，方可達損益平衡？
- (2) 在稅率為 12% 時，霍蕾公司每年應生產多少個“熊貓”茶杯，方可達成

\$105,600 的稅後淨利？

(3) 假設霍蕾公司預計每年可售 9,000 個“熊貓”茶杯，試計算安全邊際金額？

(4) 其他條件不變，若單位售價增加 15%，其損益平衡點的銷售金額為何？

3. At the beginning of 2008, George Company initiated a quality improvement program. The program was successful in reducing scrap and rework costs. To help assess the impact of the quality improvement program, the following data was collected for the current and preceding year:

| | <u>2007</u> | <u>2008</u> |
|----------------------|--------------|--------------|
| Sales | \$10,000,000 | \$10,000,000 |
| Scrap | 400,000 | 300,000 |
| Rework | 600,000 | 400,000 |
| Product inspection | 100,000 | 125,000 |
| Product warranty | 800,000 | 600,000 |
| Quality training | 40,000 | 80,000 |
| Materials inspection | 60,000 | 40,000 |

(1). Compute quality cost as a percentage of sales for each of the two years. By how much has profit increased because of quality improvements? Assuming that quality costs can be reduced to 2.5% of sales, how much additional profit is available through quality improvements.

(2). Prepare a quality cost report for 2008.

4. Craig Corporation produces two types of products, A and B. Product A has a unit contribution margin of \$200, and Product B has a unit contribution margin of \$400. Product A uses 2 hours of grinding time, and Product B uses 5 hours of grinding time. There are 200 hours of grinding time available per week. This is the only constrained resource.

Instructions:

(1) a. Determine the optimal mix. b. What is the total contribution margin?

(2) Assume that market conditions will allow the sale of only 80 units of each product.

a. Determine the optimal mix. b. What is the total contribution margin?

5. The following data pertains to Bearing Company :

| | <u>2007</u> | <u>2008</u> |
|--------------------------|-------------|-------------|
| Unit selling price | \$10 | \$10 |
| Output produced and sold | 5,000 | 6,000 |
| Materials used (lbs.) | 4,000 | 4,200 |
| Unit price of materials | \$3 | \$4 |
| Labor used (hrs.) | 2,500 | 2,400 |
| Unit price of labor | \$8 | \$8 |

| | | |
|-------------------------|-------|-------|
| Power (kilowatt hours) | 1,000 | 1,500 |
| Price per kilowatt hour | \$2 | \$3 |

Required :

- (1) Compute the partial operational measures for each input for 2007 and 2008.
- (2) Calculate the profit-linked productivity measure for 2008.
- (3) Calculate the price-recovery component.