

國立臺北大學九十七學年度碩士班招生考試試題

系（所）別：會計學系

科 目：成本與管理會計學

第 1 頁 共 3 頁

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1. Based on last year's activity, the Moose Company estimates the following manufacturing support costs for this year for its plant.

cost pool	amount	activity	cost drivers	rate
Machine operations/				
Maintenance	\$48,000	\$ 12,000	Machine hours	\$4.00
Supervision	45,000	225,000	Direct labor dollars	0.20
Material handling	75,000	100,000	Pounds	0.75
Quality control	66,000	550	Number of inspections	120.00
Machine setups	75,000	250	Production runs	300.00
Total	\$309,000			

Moose plant manufactures three products: A, B, and C. Data per unit are as follow:

item	product A	product B	product C
Direct materials	\$12.00	\$15.00	\$18.00
Direct labor	\$9.00	\$15.00	\$20.00
Machine hours	0.4	0.7	0.9
Pounds	4.0	5.0	7.0
Number of inspections	0.02	0.02	0.05
Number of Production runs	0.01	0.01	0.02
Last year's sales price	\$40.00	\$57.00	\$78.00
Demand at last year's prices	12,000 units	12,000 units	6,000 units
Actual production last year	10,000 units	5,000 units	5,000 units

Required:

- (a) Determine the product costs using an activity-based costing system. (9 分)
- (b) If Moose Company target prices for each product are 25% above their respective activity-based costs, what are the target prices for products A, B, and C? (6 分)
- (c) At present, production capacity during regular hours is limited to 12,000 machine hours. Capacity can be expanded up to 4,000 additional machine hours by using plant overtime. Overtime premium will add 50% to direct labor costs and 30% to each manufacturing support cost pool. If Moose expands its capacity by using plant overtime to provide an additional 4,000 machine hours, what will Moose target prices be, using the 25% markup described in part (b)? What issues should the company consider as it decides whether to expand capacity? (10 分)

2. Macready Company is considering introducing a new compact disc player model at a price of \$105 per unit. Macready's controller has compiled the following incremental cost information based on an estimate of 120,000 units of sales annually for the new product:

Direct materials cost	\$3,600,000
Direct labor cost	\$2,400,000
Flexible manufacturing support	\$1,200,000
Sales commission	10% of sales
capacity-related cost	\$2,000,000

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第2頁 共3頁

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The average inventory levels for the new product are estimated as follows:

Raw materials	2 months of production
Work in progress(100% complete for materials and 50% complete for labor and flexible manufacturing support)	1 month of production
Finished goods	2 months of production

Annual inventory carrying costs not included in the flexible manufacturing support listed earlier are estimated to be 12% of inventory value. In addition, the sales manager expects the introduction of the new model to result in a reduction in sales of the existing model from 300,000 to 240,000 units. The contribution margin for the old product is \$20 per unit.

Required:

- Determine the total impact on Macready's profit from the introduction of the new product. (10 分)
- Should Macready's introduce the new product? Explain. (5 分)
- Determine the breakeven point(in units) for the new product. Assume that sales of the old product decrease by one unit for every two-unit increase in the sale of the new product. (10 分)

3.勝利公司為有效地控管費用支出，以期達到公司預定的利潤目標，在每年第四季準備下一個年度的預算。有關編製97年度預算的資料如下：

(1) 於96年12月31日資產負債表上，包含下列的科目：

現金	\$56,800
應收帳款	39,200
存貨	80,000
設備	448,000
累計折舊	192,000
應付帳款	19,200
普通股	164,000
保留盈餘	248,800

(2) 現金銷貨占銷貨收入的70%。

(3) 商品的進貨成本是預計銷貨收入的60%，而且採取賒購政策。

(4) 在96年12月31日的期末存貨預計為\$184,000。

(5) 折舊費用為\$32,000。

(6) 其他的費用的預算如下：水電費\$36,800；房屋租金\$104,000；薪資\$200,000。

(7) 有關97年度銷貨預測金額為：\$12,000,000。

(8) 此個案分析不考慮所得稅。

問題：計算97年度之預計損益表上的(1)銷貨成本，(2)稅前淨利。

(20分，每一小題10分，請標示每一小題號和答案才能計分。)

4.成功公司為避免生產不賺錢的產品，總經理要求企劃單位，在新產品規劃期間，提出下列兩個不同之生產提案。有關這兩個提案的相關資料，分別列示如下：

提案甲

產品名稱	該產品銷售額占總 銷售額之百分比	單位變動成本	單位售價
A	50%	\$80	\$100
B	50%	\$90	\$150

試題隨卷繳交

接下頁

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第3頁 共3頁

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提案 乙

產品名稱	該產品銷售額占總 銷售額之百分比	單位變動成本	單位售價
C	40%	\$90	\$150
D	60%	\$150	\$300

無論公司主管選擇那一個提案，每一個提案的工廠之固定成本皆為\$ 420,000。總經理對選擇提案之標準，是看哪一個提案所需損益平衡點的總銷售金額較低。

問題：計算兩個提案的每一個提案之損益平衡點的總銷售金額；再依照總經理選擇提案之標準，選出較佳的提案。然後依照較佳提案，再考慮要達成成功公司稅前盈餘\$ 500,000 目標後，計算損益平衡點的銷售金額。

(10 分)

5. 選擇題 (20 分，共五題，每一小題 4 分)

請標示每一小題號和答案才能計分。

(1) All of the following are true with regard to Kaizen costing EXCEPT:

- a. Kaizen costing is tied into the profit-planning system.
- b. the goal is to avoid unfavorable variances.
- c. workers are assumed to have superior knowledge about process improvement.
- d. Kaizen is a Japanese term that means making improvements through small, incremental amounts, rather than through large innovations.

(2) Which of the following would NOT be a measure in the process perspective?

- a. response time to customer's requests
- b. product development cycle time
- c. number of customer complaints
- d. percentage increase in year-to-year revenues

(3) The best balanced scorecard implementations:

- a. are undertaken by a single senior executive who is thoroughly committed to the organization's goals.
- b. exclude lower level employees, since they are irrelevant to the achievement of strategic objectives anyway.
- c. are undertaken as a systems project.
- d. none of the above

(4) Which of the following would NOT be a section of the cash flow statement?

- a. sales
- b. cash outflows for committed resources that are acquired and consumed in the immediate and long term
- c. results of financing operations
- d. cash outflows for flexible resources that are acquired and consumed in the short term

(5) Criticisms of the payback method of capital budgeting include it:

- a. ignores the overall profitability of the investment.
- b. does not consider the risk of the investment.
- c. is very complicated.
- d. cannot be used unless cash inflow or cost savings qualify as an annuity.

試題隨卷繳交

接背面