

# 國立中央大學97學年度碩士班考試入學試題卷

所別：會計研究所碩士班 科目：管理會計學 共 2 頁 第 1 頁

\*請在試卷答案卷(卡)內作答

## I. 選擇題【第1至20題每題2分；第21至25題每題3分】

1. The process of identifying appropriate cost drivers and their effects on the costs of making a product or providing a service is called \_\_\_\_\_.
  - a. cost prediction
  - b. cost measurement
  - c. activity analysis
  - d. budgeting
2. A cost function for a mixed cost includes \_\_\_\_\_.
  - a. total variable cost
  - b. fixed cost per unit
  - c. expected total cost
  - d. none of these answers is correct
3. In relation to a cost function, the term reliability means \_\_\_\_\_.
  - a. whether the costs and activities can be easily observed
  - b. whether the cost function conforms to a given mathematical model
  - c. how well the cost function predicts future costs
  - d. how well the cost function explains past cost behavior
4. Which statement regarding committed and discretionary fixed costs is true?
  - a. Discretionary fixed costs preserve management's flexibility.
  - b. Committed fixed costs preserve management's flexibility.
  - c. Both discretionary and committed fixed costs preserve flexibility.
  - d. Both discretionary and committed fixed costs limit flexibility.
5. It may be difficult to trace cost to products and services if the costs are \_\_\_\_\_.
  - a. volume-driven
  - b. affected by activities not related to volume
  - c. affected by multiple cost drivers
  - d. affected by activities not related to volume and by multiple cost drivers
6. Costs are allocated for all the following purposes except to \_\_\_\_\_.
  - a. predict the economic effects of planning and control decisions
  - b. obtain reimbursement
  - c. determine inventory levels
  - d. compute income and asset valuation
7. One of the important differences between traditional and activity-based costing systems is \_\_\_\_\_.
  - a. the types of costs allocated
  - b. the extent of allocation
  - c. the accuracy of the costs
  - d. all of these answers are correct
8. A one-time-only special order decision \_\_\_\_\_.
  - a. has no role in segregating special and regular customers
  - b. must involve unused plant capacity to avoid lost profits on regularly priced items
  - c. allows a company to sell products at prices that only cover fixed costs
  - d. involves selling products at a percentage over retail price due to the short time period involved
9. All of the following represent a popular markup formula for pricing except \_\_\_\_\_.
  - a. as a percentage of all selling and administrative costs
  - b. as a percentage of variable manufacturing costs
  - c. as a percentage of all manufacturing costs plus all selling and administrative costs
  - d. as a percentage of all manufacturing costs
10. Opportunity cost \_\_\_\_\_.
  - a. is the contribution of the best alternative that is excluded from consideration
  - b. applies to resources owned by the company
  - c. is the cost of resources owned by the company
  - d. all of these answers are correct
11. \_\_\_\_\_ would be a consideration in a make-or-buy decision.
  - a. Excess capacity
  - b. Variable factory overhead
  - c. Rental income from unused facilities
  - d. All of these answers are correct
12. In a decision to keep or replace existing equipment, \_\_\_\_\_ is a false statement.
  - a. the disposal value of the old equipment is irrelevant
  - b. the book value of the old equipment is irrelevant
  - c. the cost of the new equipment is relevant
  - d. depreciation on the new equipment is relevant
13. A major drawback of using historical results for judging current performance is that \_\_\_\_\_.
  - a. past results may be incorrect
  - b. results may refer to a different manager
  - c. inefficiencies may be concealed in the past performance
  - d. all of these answers are correct
14. Financial planning models \_\_\_\_\_.
  - a. focus on the budgeted balance sheet
  - b. allow managers to assess the predicted impacts of various alternatives before final decisions are selected
  - c. attempt to answer "How come?" questions
  - d. are extremely accurate, thus lessening the need for management judgment
15. Actual results might differ from the static budget because \_\_\_\_\_.
  - a. sales and other cost-driver activities were not the same as originally forecasted
  - b. revenues or variable costs per unit of activity were not as expected
  - c. fixed costs per period were not as expected
  - d. all of these answers are correct
16. Identify which of the following statements about "perfection standards" is true.
  - a. It is generally believed that they have a negative influence on employee morale.
  - b. They are expressions of the most efficient performance possible.
  - c. They usually result in unfavorable variances.
  - d. All of these answers are correct.
17. Identify which of the following is not a characteristic of a management control system.
  - a. A management control system aids and coordinates the process of making decisions.
  - b. A management control system encourages short-term profitability.
  - c. A management control system motivates individuals throughout the organization to act in concert.
  - d. A management control system coordinates forecasting sales and cost-driver activities, budgeting, and measuring and evaluating performance.

參考用

注意：背面有試題



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18. A management control system can be designed to emphasize all of the following simultaneously except \_\_\_\_\_.

- a. cost behavior
- b. customer satisfaction
- c. controllability
- d. manager performance

19. Goal congruence exists when \_\_\_\_\_.

- a. short-run goals reflect long-run goals
- b. individuals and groups aim at the same organizational goals
- c. the budget reflects the organization's goals
- d. performance reports are used constructively

20. \_\_\_\_\_ is not a measure of organizational learning.

- a. Training time
- b. Employee turnover
- c. Staff satisfaction
- d. Management performance

21. After all bills for the party were paid, the total came to \$2,315. Details are: \$575 for hotel room rental; \$640 for food; \$750 for entertainment; and \$350 for decorations. One hundred persons attended the party. What is the total budget variance?

- a. \$115 unfavorable is the total budget variance.
- b. \$115 favorable is the total budget variance.
- c. \$25 favorable is the total budget variance.
- d. \$140 unfavorable is the total budget variance.

22. The Hola Company held a Christmas party. The company expected attendance of 100 persons and prepared the following budget:

Hotel room rental	\$600
Food	500
Entertainment	800
Decorations	300
Totals	<u>\$2,200</u>

After all bills for the party were paid, the total came to \$2,315. Details are: \$575 for hotel room rental; \$640 for food; \$750 for entertainment; and \$350 for decorations. One hundred persons attended the party. What is the main reason for the unfavorable total budget variance?

- a. Hotel room rent is the main reason.
- b. Food is the main reason.
- c. Entertainment is the main reason.
- d. Decorations are the main reason.

23. General Hospital has total variable costs of 90% of total revenues and fixed costs of \$50 million per year. There are 50,000 patient-days estimated for next year. What is the average daily revenue per patient necessary to breakeven?

- a. \$1,000 is the average daily revenue per patient necessary to breakeven.
- b. \$4,000 is the average daily revenue per patient necessary to breakeven.
- c. \$250 is the average daily revenue per patient necessary to breakeven.
- d. \$10,000 is the average daily revenue per patient necessary to breakeven.

24. If total fixed costs are \$350,000, contribution margin per unit is \$7.50, the tax rate is 30%, and the number of units to be sold is 100,000, then the after-tax net income will be \_\_\_\_\_.

- a. \$280,000
- b. \$350,000
- c. \$400,000
- d. \$877,500

25. Presented below is the production data for the first six months of the year showing the mixed costs incurred by Columbia Company.

Month	Cost	Units
July	\$7,500	4,000
August	10,250	6,500
September	10,500	8,000
October	12,700	10,500
November	13,500	12,000
December	10,850	9,000

Columbia Company uses the high-low method to analyze mixed costs. The total fixed cost (rounded to the nearest dollar) is \_\_\_\_\_.

- a. \$10,500
- b. \$10,417
- c. \$4,500
- d. \$4,000

## II. 計算與問答題

1. Sun Auto makes a variety of auto parts. The market research department recently identified a potentially lucrative market. As a first entry into this market, Sun Auto is considering a new auto part that is more gas efficient and less expensive than those of most of the competition. Market research indicates that such a new product would sell for \$995 per unit at retail and \$800 per unit wholesales. At that price, Sun Auto expects life-cycle sales as follows:

Year	Sales
2008	1,000
2009	5,000
2010	10,000
2011	10,000
2012	8,000
2013	6,000
2014	4,000

參考用

The production department has estimated that the variable cost of production will be \$475 per unit, and annual fixed costs will be \$900,000 per year for each of the 7 years. Variable selling costs will be \$25 per unit and fixed selling costs will be \$50,000 per year. In addition, the product development department estimates that \$5,000,000 of development costs will be necessary to design the new product and the production process for it.

Required:

- a. Compute the expected profit over the entire product life cycle of the proposed product. 【15 分】
- b. Suppose Sun Auto expects pretax profits equal to 10% of sales on new products. Would the company undertake production and selling of the new product? Why or why not? 【15 分】
- c. Sun Auto uses a target costing approach to new products. What steps would management take to try to make the new product profitable? 【15 分】

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