



系所組別： 會計學系甲組

考試科目： 成本與管理會計學

考試日期：0224·節次：3

※ 考生請注意：本試題可使用計算機

C) Manufacturing Overhead Control	50,000	
Accumulated Depreciation Control		50,000
D) Accumulated Depreciation Control	25,000	
Accounts Payable Control	25,000	
Manufacturing Overhead Control		50,000

5. Wilgers Company has budgeted sales volume of 30,000 units and budgeted production of 27,000 units, while 5,000 units are in beginning finished goods inventory. How many units are targeted for ending finished goods inventory?

A) 5,000 units    B) 8,000 units    C) 3,000 units    D) 2,000 units

6. Aebi Corporation currently produces cardboard boxes in an automated process. Expected production per month is 20,000 units, direct-material costs are \$0.60 per unit, and manufacturing overhead costs are \$9,000 per month. Manufacturing overhead is allocated based on units of production. What is the flexible budget for 10,000 and 20,000 units, respectively?

A) \$10,500; \$16,500    B) \$10,500; \$21,000    C) \$15,000; \$21,000    D) None of these answers are correct.

7/8. Answer the following questions using the information below:

Rutch Corporation manufactured 54,000 door jambs during September. The fixed-overhead cost-allocation rate is \$50.00 per machine-hour. The following fixed overhead data pertain to September:

	<u>Actual</u>	<u>Static Budget</u>
Production	54,000 units	60,000 units
Machine-hours	985 hours	1150 hours
Fixed overhead costs for September	\$53,400	\$57,500

7. What is the amount of fixed overhead allocated to production?

A) \$51,750    B) \$100,000    C) \$53,400    D) \$57,500

8. What is the fixed overhead spending variance?

A) \$5,750 unfavorable    B) \$5,750 favorable    C) \$4,100 favorable    D) \$4,100 unfavorable

9/10. Answer the following questions using the information below:

Marie's Decorating produces and sells a mantel clock for \$100 per unit. In 20X5, 100,000 clocks were produced and 80,000 were sold. Other information for the year includes:

Direct materials                      \$30.00 per unit

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Direct manufacturing labor	\$ 2.00 per unit
Variable manufacturing costs	\$ 3.00 per unit
Sales commissions	\$ 5.00 per part
Fixed manufacturing costs	\$25.00 per unit
Administrative expenses, all fixed	\$15.00 per unit

9. What is the inventoriable cost per unit using variable costing?

- A) \$32 B) \$35 C) \$40 D) \$60

10. What is the inventoriable cost per unit using absorption costing?

- A) \$32 B) \$35 C) \$60 D) \$80

11. The Hunter Company uses the high-low method to estimate the cost function. The information for 20X5 is provided below:

	<u>Machine-hours</u>	<u>Labor Costs</u>
Highest observation of cost driver	400	\$10,000
Lowest observation of cost driver	240	\$ 6,800

What is the estimate of the total cost when 300 machine-hours are used?

- A) \$2,000 B) \$4,000 C) \$6,000 D) \$8,000

12. Cochran Corporation has a plant capacity of 100,000 units per month. Unit costs at capacity are:

Direct materials	\$4.00
Direct labor	6.00
Variable overhead	3.00
Fixed overhead	1.00
Marketing fixed	7.00
Marketing/distribution variable	3.60

Current monthly sales are 95,000 units at \$30.00 each. Suzie, Inc., has contacted Cochran Corporation about purchasing 2,000 units at \$24.00 each. Current sales would not be affected by the one-time-only special order. What is Cochran's change in operating profits if the one-time-only special order is accepted?

- A) \$14,800 increase B) \$17,200 increase C) \$22,000 increase D) \$33,200 increase

13. Target pricing:

- A) is used for short-term pricing decisions  
 B) is one form of cost-based pricing  
 C) estimates are based on customers' perceived value of the product

(背面仍有題目,請繼續作答)

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D) relevant costs are all variable costs

14. Measures of the balanced scorecard's learning-and-growth perspective include all of the following EXCEPT:

- A) employee education and skill level    B) percentage of processes with advanced controls  
 C) employee-satisfaction ratings        D) time taken to replace defective products

15. The Hassan Corporation has an Electric Mixer Division and an Electric Lamp Division. Of a \$20,000,000 bond issuance, the Electric Mixer Division used \$14,000,000 and the Electric Lamp Division used \$6,000,000 for expansion. Interest costs on the bond totaled \$1,500,000 for the year. What amount of interest costs should be allocated to the Electric Mixer Division?

- A) \$450,000    B) \$1,050,000    C) \$4,200,000    D) \$14,000,000

16. Which of the following is NOT a market-based approach to allocating costs?

- A) sales value at splitoff    B) constant gross-margin percentage NRV  
 C) physical measures        D) net realizable value

17. Weighty Steel processes a single type of steel. For the current period the following information is given:

	Units	Material Costs	Conversion Costs
Beginning Inventory	3,000	\$4,500	\$5,400
Started During the Current Period	20,000	32,000	78,200
Ending Inventory	2,500		

All materials are added at the beginning of the production process. The beginning inventory was 40% complete as to conversion, while the ending inventory was 30% completed for conversion purposes. Weighty uses the weighted-average costing method. What is the total cost assigned to the units completed and transferred this period?

- A) \$113,160    B) \$109,440    C) \$107,010    D) \$120,100

18. Ballard's Glass Company has a variable demand. Historically, its demand has ranged from 10 to 20 windows per day with an average of 15. John Ballard works eight hours a day, five days a week. Each order is one window and each window takes 26 minutes. What is the average waiting time, in minutes?

- A) 1.6    B) 4.4    C) 28.2    D) 56.3

19. Owen-King Company sells optical equipment. Lens Company manufactures special glass lenses. Owen-King Company orders 5,200 lenses per year, 100 per week, at \$20 per lens. Lens Company covers all shipping costs. Owen-King Company earns 30% on its cash investments.

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The purchase-order lead time is 2.5 weeks. Owen-King Company sells 125 lenses per week.

The following data are available:

Relevant ordering costs per purchase order	\$21.25
Relevant insurance, materials handling, breakage, and so on, per year	\$ 2.50

What is the economic order quantity for Owen-King Company?

- A) 325 lenses    B) 161 lenses    C) 210 lenses    D) 297 lenses

20. A benefit of using a market-based transfer price is the:

- A) profits of the transferring division are sacrificed for the overall good of the corporation  
 B) profits of the division receiving the products are sacrificed for the overall good of the corporation  
 C) economic viability and profitability of each division can be evaluated individually  
 D) None of these answers is correct.

II. Problem Analysis (40%, 20% each):

1. (20%) Book & Bible Bookstore desires to buy a new coding machine to help control book inventories. The machine sells for \$36,586 and requires working capital of \$4,000. Its estimated useful life is five years and will have a salvage value of \$4,000. Recovery of working capital will be \$4,000 at the end of its useful life. Annual cash savings from the purchase of the machine will be \$10,000.

**Required:**

- a. Compute the net present value at a 14% required rate of return. (8%)  
 b. Compute the internal rate of return. (8%)  
 c. Determine the payback period of the investment. (4%)

2. (20%) Aunt Ethel's Fancy Cookie Company manufactures and sells three flavors of cookies: Macaroon, Sugar, and Buttercream. 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:

	<u>Macaroon</u>	<u>Sugar</u>	<u>Buttercream</u>
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

(背面仍有題目,請繼續作答)

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**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:

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

**Required:**

- Determine the activity-cost-driver rate for packaging costs. (4%)
- Using the ABC system, for the sugar cookie: (6%)
  - compute the estimated overhead costs per thousand cookies.
  - compute the estimated operating profit per thousand cookies.
- Using a traditional system (with direct labor hours as the overhead allocation base), for the sugar cookie: (6%)
  - compute the estimated overhead costs per thousand cookies.
  - compute the estimated operating profit per thousand cookies.
- Explain the difference between the profits obtained from the traditional system and the ABC system. Which system provides a better estimate of profitability? Why? (4%)