

國立高雄第一科技大學 106 學年度 碩士班 招生考試 試題紙

系 所 別：會計資訊系

組 別：不分組

考科代碼：2442

考 科：成本與管理會計學

注意事項：

- 1、各考科一律可使用本校提供之電子計算器，考生不得使用自備計算器，違者該科不予計分。
- 2、請於答案卷上規定之範圍作答，違者該題不予計分。

1) Whippany manufacturing wants to estimate costs for each product they produce at its Troy plant. The Troy plant produces three products at this plant, and runs two flexible assembly lines. Each assembly line can produce all three products.

**Required:**

- a. Classify each of the following costs as either direct or indirect for each product. (15%)
- b. Classify each of the following costs as either fixed or variable with respect to the number of units produced of each product. (15%)

	<u>Direct</u>	<u>Indirect</u>	<u>Fixed</u>	<u>Variable</u>
Assembly line labor wages	_____	_____	_____	_____
Plant manager's wages	_____	_____	_____	_____
Depreciation on the assembly line equipment	_____	_____	_____	_____
Component parts for the product	_____	_____	_____	_____
Wages of security personnel for the factory	_____	_____	_____	_____

2) Flyers Inc., had the following activities during 2017:

Direct materials:	
Beginning inventory	\$ 22,000
Purchases	61,600
Ending inventory	10,800
Direct manufacturing labor	18,000
Manufacturing overhead	11,500
Beginning work-in-process inventory	1,000
Ending work-in-process inventory	3,500
Beginning finished goods inventory	25,000
Ending finished goods inventory	19,000

**Required:**

- a. What is the cost of direct materials used during 2017? (5%)
- b. What is cost of goods manufactured for 2017? (5%)
- c. What is cost of goods sold for 2017? (5%)
- d. What amount of prime costs was added to production during 2017? (5%)
- e. What amount of conversion costs was added to production during 2017? (5%)

- 3) The Holiday Card Company, a producer of specialty cards, has asked you to complete several calculations based upon the following information:

Income tax rate	30%		
Selling price per unit	\$6.60		
Variable cost per unit	\$5.28	Total fixed costs	\$46,200.00

**Required:**

- What is the breakeven point in cards? (5%)
- What sales volume is needed to earn an after-tax net income of \$13,028.40? (5%)
- How many cards must be sold to earn an after-tax net income of \$18,480? (5%)

- 4) Lewis Auto Company manufactures a part for use in its production of automobiles. When 10,000 items are produced, the costs per unit are:

Direct materials	\$ 12
Direct manufacturing labor	60
Variable manufacturing overhead	24
Fixed manufacturing overhead	<u>32</u>
Total	<u>\$128</u>

Monty Company has offered to sell Lewis Auto Company 10,000 units of the part for \$120 per unit. The plant facilities could be used to manufacture another part at a savings of \$180,000 if Lewis Auto accepts the supplier's offer. In addition, \$20 per unit of fixed manufacturing overhead on the original part would be eliminated.

**Required:**

- What is the relevant per unit cost for the original part? (8%)
- Which alternative is best for Lewis Auto Company? By how much? (7%)

- 5) Coffey Company maintains a very large direct materials inventory because of critical demands placed upon it for rush orders from large hospitals. Item A contains hard-to-get material Y. Currently, the standard cost of material Y is \$4.00 per gram. During February, 22,000 grams were purchased for \$4.10 per gram, while only 20,000 grams were used in production. There was no beginning inventory of material Y.

**Required:**

- Determine the direct materials price variance, assuming that all materials costs are the responsibility of the materials purchasing manager. (5%)
- Determine the direct materials price variance, assuming that all materials costs are the responsibility of the production manager. (5%)
- Discuss the issues involved in determining the price variance at the point of purchase versus the point of consumption. (5%)