

銘傳大學 104 學年度研究所碩士班招生考試

會計學系碩士班

第三節

「成本與管理會計學」試題

(第 1 頁共 4 頁) (限用答案本作答)

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一、單選擇題(30%)

請在答案本上依照下列格式作答，並將題號標示清楚：

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.

1. Cost driver is

- A) a resource has to be paid in order to achieve a particular objective.
- B) an activity that affects costs to increase as the activity increases.
- C) an accounting techniques used to collect cost data.
- D) an amount is related to the particular activities.

2. The cost of managing customer complaints is included under which of the following categories?

- A) appraisal costs
- B) external failure costs
- C) internal failure costs
- D) prevention costs

3. The following information pertains to MCU Company for the current year:

Sales	\$22,000,000
Appraisal costs	275,000
Cost of goods sold	6,600,000
External failure costs	440,000
Internal failure costs	660,000
Prevention costs	110,000

Quality costs are what percentage of sales?

- A) 3.00 percent
- B) 5.00 percent
- C) 6.75 percent
- D) 36.75 percent

4. As machines have replaced people, ceteris paribus, overhead costs have become a _____ part of total manufacturing cost.

- A) larger
- B) smaller
- C) equal
- D) no influence

5. MCU Industries produces two products. The products costs would be classified as follows:

	Product Sun	Product Sky
Direct Materials	£15,000	£30,000
Direct Labor	£18,000	£36,000

The company's overhead costs of £48,000 are allocated based on labor cost. What amount of production costs would be assigned to Product Sun?

- A) £16,000
- B) £32,000
- C) £49,000
- D) £98,000

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6. The Grant Company estimates for the 2014 accounting period that its overhead costs will amount to £420,000 and that it will work 60,000 direct labor hours. If actual overhead costs for the year amounted to £645,000 and actual labor hours amounted to 90,000, then overhead would be
- A) overapplied by £40,000.
 - B) underapplied by £15,000.
 - C) overapplied by £15,000.
 - D) unerapplied by £40,000.
7. Once sales come to the breakeven point then an additional unit sold will
- A) decrease fixed cost by a proportionate amount.
 - B) increase the company's selling expenses.
 - C) increase profit by an amount equal to the per unit contribution margin.
 - D) increase the company's operating costs.
8. K-I Company's break-even point is 13,000 units. Its product sells for £27 and has a £10 variable cost per unit. What is the company's total fixed cost amount?
- A) £120,000 B) £180,000 C) £200,000 D) £221,000
9. HHW Inc. has reported a negative profit in three years. This year the company estimates its loss to £5,000. Assuming its selling price is £39 per unit and its variable costs per unit are £24, how many units must be sold to achieve its target given that total fixed costs are £50,000?
- A) 3,000 B) 3,667 C) 4,000 D) 4,200
10. A balanced scorecard is a set of
- A) performance measures.
 - B) financial statements.
 - C) budget schedules.
 - D) cost evaluations.

二、Pinka Company is in the process of preparing its cash budget for next quarter. Merchandise purchases are to be made during the month preceding the month of the cost of goods sold. Pinka pays 60 percent in the month of purchase and 40 percent in the month following. Wages are estimated at 20 percent of sales and are paid during the month of sale. Other operating costs amounting to 10 percent of sales are to be paid in the month following the sale.

Month	Sales Revenue	Cost of Goods Sold
December	£170,000	£102,000
January	200,000	120,000
February	120,000	72,000
March	150,000	90,000
April	160,000	96,000

Required: Prepare a schedule of cash disbursements for January, February, and March. (24%)

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三、小精靈班決定在 2015 年的 5 月底舉辦畢業旅行，全班預計去花蓮玩 3 天 2 夜。大家正在規畫畢業旅行的行程，由於有旅費考量的因素，全班必須在搭普悠瑪或自行開車中做選擇。以下為相關資訊：

租車資訊

- (A)每天租車費用(9人座).....NT\$5,000
- (B)汽車的汽油費用(95無鉛，台北租借).....NT\$900/每天
- (C)汽車的汽油費用(95無鉛，花蓮租借).....NT\$400/每天
- (D)汽車每年折舊費用.....NT\$100,000
- (E)汽車每年繳交的規費.....NT\$20,000
- (F)高速公路使用費(圓山-蘇澳交流道單趟).....NT\$60
- (G)每年維修費用.....NT\$150,000
- (H)停車在花蓮市(視時段，視地段，不一定有收費).....NT\$20/每小時
- (I)開車增加里程數讓車子轉賣二手車價減少的部份.....NT\$3,000/每天
- (J)普悠瑪台北-花蓮單人來回票(對號座位).....NT\$880
- (K)士林-台北捷運單人往返(學生票).....NT\$32

Required:

- 1、請指出小精靈班畢業旅行所提供的上述資訊中，哪些是屬於攸關資訊？與非攸關資訊？(11%)
- 2、對小精靈班而言，在最低成本考量下，該選哪一種交通方式？為什麼？(請詳列原因)(5%)

四、Oneness Manufacturing Company recorded the following cost data for the month of March:

Factory rent.....	£3,000
Factory insurance.....	500
Transportation-in (shipping).....	2,500
Sales commissions.....	12,000
Wages of production employees.....	30,000
Administrative salaries.....	2,800
Direct materials used.....	53,000
Depreciation on factory machines.....	1,200
Depreciation on sales office.....	300

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Required: Based upon this information, what is the manufacturing cost incurred during the month? (5%)

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五、Saint-J Manufacturing Company has two departments, Assembly and Finishing. Consider the following data for the Finishing Department for April 2014: (Please calculate the answers based on the weighted average costing method)

	Units	Transferred-in	Direct Material	Direct Labor	Overhead	Total
Beginning work-in-process						£75,000
Units transferred in						
Unit completed						
Ending work in process	20,000					
Costs added	6,250	£180,000	£50,000	£30,000	£40,000	£300,000
Cost per equivalent unit						£15

Required: (25%)

1. Compute the equivalent units for the Finishing Department.
2. Compute the equivalent units for the department's ending inventory.
3. At what state of completion (percentage) are the units in the department's ending inventory?
4. Compute the amount of cost that should be transferred out.
5. Compute the cost that should be assigned to the department's ending inventory

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試題完
End of exam