逢甲大學107學年度碩士班考試入學試題

編號：02　科目代碼：301

科目	成本及管理會計	適用系所	會計學系	時間	90分鐘

※請務必在答案卷作答區內作答。　

一、選擇題(40%，每題 4 分)

(　)	1.	An increase in direct labor cost per unit _____. A) increases the fixed cost　B) increases profits C) increases the variable cost　D) increases overhead costs
(　)	2.	Fixed costs equal $15,000, unit contribution margin equals $25, and the number of units sold equal 1,150. Operating income is _____. A) $28,750　B) $13,750　C) $15,000　D) $14,750
(　)	3.	Dynondo Incorporated planned to use materials of $12 per unit but actually used materials of $13 per unit, and planned to make 1,500 units but actually made 1,800 units. The flexible-budget amount for materials is _____. A) $18,000　B) $19,500　C) $21,600　D) $23,400
(　)	4.	Antique Brass Company has budgeted sales volume of 120,000 units and budgeted production of 108,000 units, while 20,000 units are in beginning finished goods inventory. How many units are targeted for ending finished goods inventory? A) 20,000 units　B) 32,000 units　C) 12,000 units　D) 8,000 units
(　)	5.	Pederson Company reported the following: Manufacturing costs　$2,000,000 Units manufactured　50,000 Units sold　47,000 units sold for $75 per unit Beginning inventory　0 units What is the amount of gross profit margin? A) $1,750,000　B) $3,525,000　C) $5,405,000　D) $1,645,000
(　)	6.	Feng Chia Company operates a computer disk manufacturing plant. Direct materials are added at the end of the process. The following data were for August 2017: Work in process, beginning inventory　150,000 units Transferred-in costs (100% complete)；Direct materials (0% complete)；Conversion costs (90% complete) Transferred in during current period　450,000 units Completed and transferred out　400,000 units Work in process, ending inventory　200,000 units Transferred-in costs (100% complete)；Direct materials (0% complete)；Conversion costs (65% complete) Calculate equivalent units for conversion costs using the FIFO method. A) 401,500 units　B) 350,000 units　C) 300,000 units　D) 395,000 units
(　)	7.	The sales value at splitoff method _____. A)allocates joint costs to joint products on the basis of the relative total sales value at the splitoff point B)allocates joint costs to joint products on the basis of a comparable physical measure at the splitoff point C)allocates joint costs to joint products on the basis of relative NRV D)allocates joint costs to joint products in a way that each product has an identical gross-margin percentage
(　)	8.	The Feng Chia Corporation has an Electric Mixer Division and an Electric Lamp Division. Of a $13,000,000 bond issuance, the Electric Mixer Division used $9,100,000 and the Electric Lamp Division used $3,900,000 for expansion. Interest costs on the bond totaled $975,000 for the year. What amount of interest costs should be allocated to the Electric Mixer Division? A) $292,500　B) $682,500　C) $9,100,000　D) $2,730,000

( ) 9. Feng Chia Corp has two service departments, Maintenance and Personnel. Maintenance Department costs of $300,000 are allocated on the basis of budgeted maintenance-hours. Personnel Department costs of $100,000 are allocated based on the number of employees. The costs of operating departments A and B are $160,000 and $240,000, respectively. Data on budgeted maintenance-hours and number of employees are as follows:

	Support Departments		Production Departments	
	Maintenance Department	**Personnel Department**	**A**	**B**
Budgeted costs	$300,000	$100,000	$160,000	$240,000
Budgeted maintenance-hours	NA	800	1,200	600
Number of employees	50	NA	200	600

Using the step-down method, what amount of Maintenance Department cost will be allocated to Department B if the service department with the highest percentage of interdepartmental support service is allocated first? (Round up)

A) $84,143 B) $69,231 C) $66,734 D) $71,443

( ) 10. Customer-response time is _____.

A)the amount of time from when an order is ready to start on the production line to when the product or service is delivered to the customer

B)the amount of time it takes to deliver a completed order to a customer

C)the amount of time from when a customer places an order for a product or requests a service to when the product or service is delivered to the customer

D)the amount of time from when an order is ready to start on the production line to when it becomes a finished good

二、Parker Company produces mathematical and financial calculators and operates at capacity. Data related to the two products are presented here:

	Mathematical	**Financial**
Annual production in units	50,000	100,000
Direct material costs	$150,000	$300,000
Direct manufacturing labor costs	$ 50,000	$100,000
Direct manufacturing labor-hours	2,500	5,000
Machine-hours	25,000	50,000
Number of production runs	50	50
Inspection hours	1,000	500

Total manufacturing overhead costs are as follows:

	Total	**Cost Driver**
Machining costs	$375,000	Machine hours
Setup costs	120,000	Productin runs
Inspection costs	105,000	Inspection hours

Required: (15%)

1. Compute the manufacturing overhead cost per unit for each product. **(9%)**
2. Compute the manufacturing cost per unit for each product. **(6%)**

三、Wilson Products uses standard costing. It allocates manufacturing overhead (both variable and fixed) to products on the basis of standard direct manufacturing labor-hours (DLH). Wilson Products develops its manufacturing overhead rate from the current annual budget. The manufacturing overhead budget for 2017 is based on budgeted output of 672,000 units, requiring 3,360,000 DLH. The company is able to schedule production uniformly throughout the year. A total of 72,000 output units requiring 321,000 DLH was produced during May 2017. Manufacturing overhead (MOH) costs incurred for May amounted to $355,800. The actual costs, compared with the annual budget and 1/12 of the annual budget, are as follows:

Annual Manufacturing Overhead Budget 2017

	Total Amount	Per Output Unit	Per DLH Input Unit	Monthly MOH Budget May 2017	Actual MOH Costs for May 2017
Variable MOH					
Indirect manufacturing labor	$ 1,008,000	$1.50	$0.30	$ 84,000	$ 84,000
Supplies	672,000	1.00	0.20	56,000	117,000
Fixed MOH					
Supervision	571,200	0.85	0.17	47,600	41,000
Utilities	369,600	0.55	0.11	30,800	55,000
Depreciation	705,600	1.05	0.21	58,800	88,800
Total	$3,326,400	$4.95	$0.99	$277,200	$355,800

Required: (15%) Be sure to identify each variance as favorable (F) or unfavorable (U).

Calculate the following amounts for Wilson Products for May 2017:

1. Total manufacturing overhead costs allocated **(3%)**
2. Variable manufacturing overhead spending variance **(3%)**
3. Fixed manufacturing overhead spending variance **(3%)**
4. Variable manufacturing overhead efficiency variance **(3%)**
5. Production-volume variance **(3%)**

四、Feng Chia Company processes sugar cane into three products. During May, the joint costs of processing were $600,000. Production and sales value information for the month were as follows:

Product	Units Produced	Sales Value at Splitoff Point	Separable costs
Sugar	15,000	$200,000	$60,000
Sugar Syrup	10,000	175,000	192,000
Fructose Syrup	5,000	125,000	96,000

Required: (15%)

Determine the amount of joint cost allocated to each product if the sales value at splitoff method is used.

五、Feng Chia Sports is a manufacturer of sportswear. It produces all of its products in one department. The information for the current month is as follows:

Beginning work in process	22,000 units
Units started	44,000 units
Units completed	55,000 units
Ending work in process	10,000 units
Spoilage	1,000 units
Beginning work-in-process direct materials	$15,000
Beginning work-in-process conversion	$ 6,000
Direct materials added during month	$70,800
Direct manufacturing labor during month	$37,400

Beginning work in process was half complete as to conversion. Direct materials are added at the beginning of the process. Factory overhead is applied at a rate equal to 50% of direct manufacturing labor. Ending work in process was 60% complete. All spoilage is normal and is detected at end of the process.

Required: (15%)

Prepare a production cost worksheet if spoilage is recognized and the weighted-average method is used.