

逢甲大學109學年度碩士班考試入學試題

編號：04 科目代碼：201

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。

共 3 頁 第 1 頁

一、Multiple Choices (40%，每題 4 分)

- Feng Chia Company manufactures and sells 50 bottles per day. Fixed costs are \$30,000 and the variable costs for manufacturing 50 bottles are \$10,000. Each bottle is sold for \$1,000. How would the daily profit be affected if the daily volume of sales drop by 10%?
 (A) profits are reduced by \$4,000. (B) profits are reduced by \$1,000.
 (C) profits are reduced by \$5,000. (D) profits are reduced by \$6,000.

- Feng Chia Company sells several products. Information of average revenue and costs is as follows:

Selling price per unit	\$28.50
Variable costs per unit:	
Direct material	\$5.25
Direct manufacturing labor	\$1.15
Manufacturing overhead	\$0.25
Selling costs	\$1.85
Annual fixed costs	\$110,000

The company sells 10,000 units. What is the proportion of variable costs to total costs?

- (A) 45.00%. (B) 48.56%. (C) 53.56%. (D) 43.56%.

- Extracts from cost information of Feng Chia Company:

	Simple L3 Pack	Complex L7 Pack	Total
Setup cost allocated using direct labor-hours	\$18,750	\$6,250	\$25,000
Setup cost allocated using setup-hours	\$13,200	\$11,800	\$25,000

Which of the following statement is true of Feng Chia Company's setup costs under traditional costing?

- (A) L3 pack is undercosted by \$5,550. (B) L7 pack is undercosted by \$5,450.
 (C) L3 pack is overcosted by \$5,550. (D) L7 pack is overcosted by \$5,550.

- Feng Chia Company manufactures tires. Some of the company's data was misplaced. Use the following information to replace the lost data:

	Actual Results	Flexible Budget Variances	Flexible Budget	Sales-Volume Variances	Static Budget
Units sold	495,000		495,000		453,750
Revenues	\$185,150	\$4,400 F	(E)	\$6,160 U	(F)
Variable costs	(G)	\$880 U	\$69,780	\$10,300 F	\$88,080
Fixed costs	\$36,430	\$3,770 F	\$40,200	0	\$40,200
Operating income	\$78,060	(H)	\$70,770	(I)	\$66,630

What amounts are reported for revenues in the flexible-budget (E) and the static-budget (F), respectively?

- (A) \$164,320; \$178,990. (B) \$180,750; \$186,910.
 (C) \$185,150; \$177,920. (D) \$178,990; \$186,910.

- Feng Chia Company manufactures tables for hospitality sector. It takes only bulk orders and each table is sold for \$300 after negotiations. In the month of January, it manufactures 3,000 tables and sells 2,250 tables. Actual fixed costs are the same as the amount fixed costs budgeted for the month. The following information is provided for the month of January:

Variable manufacturing costs	\$120 per unit
Fixed manufacturing costs	\$90,000 per month
Fixed Administrative expenses	\$25,000 per month

At the end of the month Feng Chia Company has an ending inventory of finished goods of 750 units. The company also incurs a sales commission of \$10 per unit. What is the cost of goods sold per unit when using absorption costing?

(A) \$120. (B) \$128. (C) \$150. (D) \$158.

6. Feng Chia Bakery sells egg rolls and toast bread. The bake operation is used by making both products. The shape operation is used by making toast bread, while the cut operation is used by making egg rolls. In January 2020, direct materials costs for 9,600 packages of egg rolls and 13,000 loaves of toast bread were \$5,280 and \$11,700, respectively. Conversion costs for each operation in January were \$18,080 of baking, \$3,250 of shaping and \$1,440 of cutting. How much is the cost of goods manufactured for 2,400 packages of egg rolls?

(A) \$4,200. (B) \$5,460. (C) \$3,600. (D) \$5,880.

- 7 Feng Chia Company has implemented a balanced scorecard to measure and support its just-in-time production system. The company estimates that if increases 8% of cross-trained employees, it will reduce inventory-related costs by \$150,000 per year and shorten delivery times by 10%. The 10% reduction in delivery times, in turn, is expected to increase customer satisfaction by 6%, and each 1% increase in customer satisfaction is expected to increase revenues by 2% due to higher prices. Assume that budgeted revenues in the coming year are \$6,000,000. What is the most the company would be willing to pay for increasing 8% of cross-trained employees?

(A) \$720,000. (B) \$870,000. (C) \$750,000. (D) \$360,000.

8. Feng Chia Company has a budgeted production level of 150,000 units in 2020. Its internal failure costs average \$15 per failed unit of finished goods. The internal failure rate is expected to be 3% of all completed items and the failed units are destroyed. The internal failure rate will cut by 40% with a proposed change of prevention procedures. How much will internal failure costs saving with the new procedures in 2020?

(A) \$40,500. (B) \$67,500. (C) \$270,000. (D) \$27,000.

9. Price discounts are influenced by the following except:

(A) the volume of product purchased.
 (B) a desire to sell to a customer in an area with low-growth potential.
 (C) the negotiating power of customers.
 (D) the negotiating power of sales person.

10. Which of the following fail to satisfy design quality?

(A) Products that fail to meet the needs of customers.
 (B) Products that break down.
 (C) Depositing a customer's check into the correct account.
 (D) All of these answers are correct.

- 二、Feng Chia Company manufactures part WB23 used in several of its truck models. 10,000 units are produced each year with production costs as follows:

Direct materials	\$ 45,000
Direct manufacturing labor	15,000
Variable support costs	35,000
Fixed support costs	25,000
Total costs	<u>\$120,000</u>

Feng Chia Company has the option of purchasing part WB23 from an outside supplier at \$11.20 per unit. If WB23 is outsourced, 40% of the fixed costs cannot be immediately converted to other uses.

Required: (15%)

1. Describe avoidable costs. What amount of the WB23 production costs is avoidable? (5%)
2. Should Feng Chia Company outsource WB23? Why or why not? (10%)

- 三、Feng Chia Company has just finished its first year of operations and must decide which method to use for adjusting cost of goods sold. Because the company used a budgeted indirect-cost rate for its manufacturing operations, the amount that was allocated (\$435,000, Manufacturing Overhead Allocated) to production cost was different from the actual amount incurred (\$425,000, Manufacturing Overhead Control).

Ending balances in the relevant accounts were:

Work-in-Process	\$40,000
Finished Goods	\$80,000
Cost of Goods Sold	\$680,000

Required: (15%)

1. Prepare a journal entry to write off the difference between allocated and actual overhead directly to Cost of Goods Sold. Be sure your journal entry closes the related overhead accounts. (5%)
2. Prepare a journal entry that prorates the write-off of the difference between allocated and actual overhead using ending account balances. Be sure your journal entry closes the related overhead accounts. (10%)

- 四、Feng Chia Company makes two types of tables: coffee table and dinner table. Each order of coffee table will take 40 hours of machine time and each order of dinner table will take 50 hours of machine time. The annual capacity of the machine is 6,000 hours. The following data is available for next year:

Product	Annual Average Orders	Selling Price per Order	Variable Cost per Order	Inventory Carrying Cost per Order per Hour
Coffee Table	125	\$15,000	\$11,250	\$0.50
Dinner Table	10	\$12,960	\$9,800	\$0.45

Required: (15%)

Should the company (a) make and sell only coffee table or (b) make and sell both coffee table and dinner table? Which alternative will maximize the company's operating income?

- 五、Feng Chia Company produces snow boats and sells 150,000 units each year. The manufacturing costs are variable cost of \$500 per boat with total annual fixed costs of \$30,000,000. The average operating assets invested in the company is \$48,000,000.

Required: (15%)

1. Compute the company's ROI if the selling price of snow boat is \$720 per boat. (5%)
2. If the company requires an ROI at least 25%, what is the minimum selling price per boat that the company should charge? (5%)
3. Assume that the company judges the performance of its investment on the basis of RI rather than ROI. What is the minimum selling price per boat that the company should charge if the required rate of return is 20%? (5%)