

淡江大學九十學年度碩士班招生考試試題

系列：會計學系

科目：成本與管理會計

准帶項目請打「○」否則打「x」	
計算機	字典
✓	

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- 注意：(1) 第 1 至 4 題中若有計算必須列出計算過程否則不計分，並將最終結果劃雙底線標示。
 (2) 第 5 題請在五十個字內敘述完畢，條列式更佳

1. ABC Inc., manufactures household items sold at trade shows. The items, classified as either Trinkets or Widgets, are manufactured on a common assembly line. Although different direct materials are used and the machinery is re-tooled for each product, the direct laborers are the same for each product line.

The plant-wide rate for allocating manufacturing overhead to its products is no longer acceptable. The production manager has heard about activity-based costing and has assembled some information for use in changing the cost system to a cost driver concept.

With the help of the accounting department, the manager has been able to establish the following relationships between production costs and some of the indirect manufacturing activities for July, along with the production data for the two product lines:

Activity	Cost Driver	Allocation Rate	Activity used in	
			Trinkets	Widgets
Material handling	Number of parts	\$2.00 per part	700	500
Machining	Machine hours	\$30.00 per hour	200	100
Assembly	Units started	\$3.20 per unit	600	700
Inspection	Number tested	\$4.00 per unit	200	600

Direct costs:

Labor	\$48,000	\$36,000
Materials	\$15,220	\$10,000

Required:

Determine the total production cost of each of the two product lines for July and the cost per unit, assuming all units started were completed. (20%)

2. Tamkang Inc. has budgeted construction overhead for August of \$258,000 for variable costs and \$435,000 for fixed costs. Actual costs for the month totaled \$275,000 for variable and \$445,000 for fixed. Allocated fixed overhead totaled \$440,000. The company tracks each item in an overhead control account before allocations are made to individual jobs. Spending variances for August were \$10,000 unfavorable for variable and \$10,000 unfavorable for fixed. The production volume overhead variance was \$5,000 favorable.

Required:

- a. Make journal entries for the actual costs incurred.
- b. Make journal entries to record the variances for August. (12%)

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3. Harry's Picture manufactures various picture frames. Each new employee takes 5 hours to make the first picture frame and 4 hours to make the second. The manufacturing overhead charge per hour is \$20.

Required:

- a. What is the learning-curve percentage, assuming the cumulative average method and the incremental unit-time method, respectively?
- b. What is the time needed to build 8 picture frames by a new employee using the cumulative average-time method?
- c. What is the time needed to produce the 16th frame by a new employee using the incremental unit-time method?
- d. How much manufacturing overhead would be charged to the 16 picture frames using the average-time approach?

(25%)

4. Following a strategy of product differentiation, Accer Corporation makes a high-end Computer Monitor, CM17. Accer Corporation presents the following data for the years 1999 and 2000.

	<u>1999</u>	<u>2000</u>
Units of CM17 produced and sold	5,000	5,500
Selling price	\$400	\$440
Direct materials (pounds)	15,000	15,375
Direct materials costs per pound	\$40	\$44
Manufacturing capacity for CM17 (units)	10,000	10,000
Total manufacturing conversion costs	\$1,000,000	\$1,110,000
Manufacturing conversion costs per unit of capacity	\$50	\$55
Selling and customer-service capacity (customers)	60	58
Total selling and customer-service costs	\$360,000	\$362,500
Cost per customer of selling and customer-service capacity	\$3,000	\$3,125

Accer Corporation produces no defective units but it wants to reduce direct materials usage per unit of CM17 in 2000. Manufacturing conversion costs in each year depend on production capacity defined in terms of CM17 units that can be produced. Selling and customer-service costs depend on the number of customers that the customer and service functions are designed to support. Accer Corporation has 46 customers in 1999 and 50 customers in 2000. The industry market size for high-end computer monitors increased 5% from 1999 to 2000.

Required:

- a. What is revenue effect of growth component?
- b. What is the cost effect of growth component?
- c. What is the net increase in operating income as a result of the growth component?

(25%)

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5. TK Company just hired its fourth production manager in three years. All three previous managers had quit because they could not get the company above the break-even point, even though sales had increased somewhat each year. The company was operating at about 60 percent of plant capacity. The flatware industry was growing, so increased sales were not out of the question.

Mr. Chang took the job as manager of the production division with a very attractive salary package. After interviewing for the position, he proposed a salary and bonus package that would give him a very small salary but a large bonus if he took the operating income (using absorption costing) above the break-even point during his very first year.

Required:

What do you think Mr. Chang had in mind for increasing the company's operating income?

(18%)