

淡江大學九十一學年度碩士班招生考試試題

系別：會計學系

科目：成本與管理會計

133-1

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本試題雙面印刷

I · Multiple Choice: (15%)

1. Throughput contribution equals revenues minus:
 - a. direct material costs of goods sold
 - b. direct material costs and minus direct labor costs
 - c. operating costs
 - d. direct material costs and minus operating costs
2. Which of the following statements is true regarding main products and by products?
 - a. Product classifications may change over time.
 - b. The cause-and-effect criterion determines the classification.
 - c. The number of units determines the classification.
 - d. None of the above.
3. A company which favors the residual income approach wants managers to:
 - a. maximize return on sales.
 - b. maximize the investment turnover ratio.
 - c. concentrate on maximizing a percentage return.
 - d. concentrate on maximizing an absolute amount of dollars
4. Activity-based costing is most likely to yield benefits for companies with all of the following characteristics, EXCEPT
 - a. operations that remain fairly consistent.
 - b. a highly competitive environment, where cost control is critical.
 - c. numerous products that consume different amounts of resources.
 - d. Accessible accounting and information systems expertise to maintain the system.
5. Liability claims is an example of:
 - a. prevention costs
 - b. appraisal costs
 - c. internal failure costs
 - d. external failure costs

II · Tamkang Co., which has division A and B, makes all types of office chairs. The division A is currently producing 80,000 chairs per year, with a capacity of 100,000. The variable costs assigned to each chair are \$150 and annual fixed costs of the division are \$1,200,000. The chairs sell for \$180. The division B wants to buy 20,000 chairs at \$147 for its custom office design business. The manager of division A refuses the order. The manager of division B argues that the order should be accepted because it will lower the fixed cost per chair from \$15 to \$12 and will take the division A to its capacity,

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thereby causing operations to be at their most efficient level. The division B plans on selling the chairs in outside market for \$200 after incurring additional costs of \$30 per chair.

Required:

- a. From the perspective of the division A, should the order from division B be accepted? Why?
- b. From the perspective of the company, should the order from division B be accepted? Why?
- c. What action should the company CEO take? (15%)

III · One of the travel line products of Tamkang Travel Agency has two types customers: Level A and Level B. Budgeted and actual operating data for the year 2002 were as follows:

	Static Budget		Actual Results	
	Level A	Level B	Level A	Level B
Number sold (persons)	15,000	60,000	16,500	38,500
Contribution margin	\$3,750,000	\$12,000,000	\$6,200,000	\$10,200,000

Prior to the beginning of the year, a consulting firm estimated the total volume for this travel line product to be 300,000 persons, and actual industry volume was 275,000 persons.

Required:

Compute the market-share and market size variance. (12%)

IV · Tamkang, Inc. is a producer of oak lumber for door companies. Because its managers all have engineering backgrounds, they prefer nonfinancial information for their decision-making models. Therefore, they require the accountants to gather data to assist in the examination of nonfinancial results of operations. The following information relates to the manufacture of product A.

	2001	2002
Units produced and sold	1,700	1,500
Direct manufacture labor-hours	34,000	32,000
Direct materials used (tons)	8,500	7,800
Direct manufacture cost per hour	\$42	\$44
Direct materials cost per ton	\$700	\$720

Required:

- a. Comparing with that for the year 2001, does the partial productivity of

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- direct materials for the year 2002 get better?
- b. Comparing with that for the year 2001, does the total factor productivity for the year 2002 get better? (18%)

V、假設您的男(女)朋友送您一支行動電話，他(她)希望您去申請淡大電信公司之手機門號，以利您們兩人間之聯絡。當您至該公司時，服務小姐告知您該公司有如下三種費率方案：

費率方案	月租費	每秒通話費
輕量級	\$200	\$0.165
中量級	550	0.10
重量級	1,450	0.085

試問：

- 您應如何選擇您的最適費率方案？(請具體說明您每月之通話時間為多少秒以下時，您應選擇輕量級；多少秒之間就應選擇中量級；而在多少秒以上則應選擇重量級。)
- 如果該公司之月租費可抵通話費，則請問您前小題的答案將為如何？
- 請您忽略第 2 小題之資料，如果您的男(女)朋友要求您有門號後，每天固定要打電話給他(她) 5 分鐘，而淡大電信公司正好有熱線您和我之活動，您可指定您男(女)朋友為熱線，則不論您是申請何種費率方案，與指定熱線之通話費均為每秒\$0.08，但每月之熱線指定費需\$55，請您根據此資訊重新回答第 1 小題。(需明確說明於該費率方案下，是否應配合參加熱線指定之活動。回答此題時，每月請以 30 天計，並忽略第 2 小題之資料)
- 如果該公司網內互打之通話費為一般費率之 6 折，且依您的預測，您撥打手機通話之對象應有 70%屬於網內互打，請根據此資訊重新回答第 1 小題。(回答此題時請忽略第 2、3 小題之資料) (24%)

VI、如果組織之管理控制制度設計不當，則員工常會出現反功能決策 (dysfunctional decision)。請指出兩個反功能決策之例子並指出應如何利用會計控制制度加以杜絕之。您的答案請依下列格式作答，否則不予計分。

反功能決策之例子	會計控制制度有效因應之道
a.	
b.	

(16%)

試題全部結束，Good Luck !