

# 淡江大學九十二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

准帶項目請打「○」否則打「x」
簡單型計算機
○

共 3 頁

本試題共 1 頁

注意：(1) 第 I 題答題格式採橫式：1. ( ) 2. ( ) 3. ( ) 4. ( ) 5. ( )  
 (2) 除第 I 和 V 題外，其它題必須列出計算過程否則不計分，並在最終結果劃雙底線標示。

本試題雙面印製

### I. Multiple Choice: (15%)

1. Which of the following will increase a company's break-even point?
  - a. increasing variable cost per unit.
  - b. increasing contribution margin per unit.
  - c. reducing its total fixed costs.
  - d. increasing the selling price per unit.
  
2. When reconciling the difference between operating incomes of absorption and variable costing methods,
  - a. changes in sales levels between this period and the last period are the primary determinants.
  - b. the budgeted fixed overhead rate is multiplied by the units in ending inventory.
  - c. the only cost category involved is fixed manufacturing overhead.
  - d. the only cost category involved is variable manufacturing overhead.
  
3. Which one of the following statements is true?
  - a. In a job-costing system, individual jobs use different quantities of production resources.
  - b. In a process-costing system each unit uses approximately the same amount of resources.
  - c. An averaging process is used to calculate unit costs in a job-costing system.
  - d. both a and b are correct
  
4. Which of the following statements about the economic-order-quantity decision model is False?
  - a. It assumes purchasing costs are relevant when the cost per unit changes due to the quantity ordered.
  - b. It assumes quality costs are irrelevant if quality is unaffected by the number of units purchased.
  - c. It assumes stockout costs are irrelevant if no stockouts occur.
  - d. It assumes ordering costs and carrying costs are relevant.
  
5. A transfer pricing method leads to goal congruence when
  - a. managers always act in their own best interest.
  - b. managers act in their own best interest and the decision is in the long-term best interest of the manager's subunit.
  - c. managers act in their own best interest and the decision is in the long-term best interest of the company.
  - d. managers act in their own best interest and the decision is in the short-term best interest of the company.

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II. TK Corporation produces a special line of basketball hoops. TK Corporation produces the hoops in batches. To manufacture a batch of the basketball hoops, TK Corporation must setup the machines and molds. Setup costs are batch-level costs because they are associated with batches rather than individual units of products. A separate Setup Department is responsible for setting up machines and molds for different styles of basketball hoops.

Setup overhead costs consist of some costs that are variable and some costs that are fixed with respect to the number of setup-hours. The following information pertains to January 2002.

	Static-budget Amounts	Actual Amounts
Basketball hoops produced and sold	30,000	28,000
Batch size (number of units per batch)	200	250
Setup hours per batch	5	4
Variable overhead cost per setup hour	\$10	\$9
Total fixed setup overhead costs	\$22,500	\$21,000

Required:

- Calculate the efficiency variance for variable setup overhead costs.
- Calculate the spending variance for variable setup overhead costs.
- Calculate the flexible-budget variance for variable setup overhead costs.
- Calculate the spending variance for fixed setup overhead costs.
- Calculate the production-volume variance for fixed setup overhead costs. (25%)

III. Larson's Stables uses two different independent variables in two different equations to evaluate the cost activities of training horses, trainer's hours, and number of horses. The most recent year's results of the two regressions are as follows:

Trainer's hours:

Variable	Coefficient	Standard Error	t-Value
Constant	913.32	198.12	4.61
Independent Variable	20.90	2.94	7.11

r-square = 0.56

Number of horses:

Variable	Coefficient	Standard Error	t-Value
Constant	4,764.50	1,073.09	4.44
Independent Variable	864.98	247.14	3.50

r-square = 0.63

Required:

- Which one is the best cost driver? Why?
- What is the estimated cost for the coming year if 16,000 trainer hours are incurred and the stable has 400 horses to be trained, based on the best cost driver? (20%)

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IV. Following a strategy of product differentiation, TK, Inc. makes a notebook computer, NTC400. TK, Inc. Presents the following data for the years 2001 and 2002.

	2001	2002
Units of NTC400 produced and sold	50,000	52,500
Selling price	\$40	\$44
Direct materials (pounds)	150,000	153,375
Direct materials costs per pound	\$4.00	\$4.40
Manufacturing capacity for NTC400 (units)	62,500	62,500
Total manufacturing conversion costs	\$250,000	\$277,500
Manufacturing conversion costs per unit of capacity	\$8.00	\$8.80
Selling and customer service capacity (customers)	30	29
Total selling and customer service costs	\$180,000	\$161,250
Cost per customer of selling and Customer service capacity	\$12,000	\$12,500

TK, Inc. Produce no defective units but it wants to reduce direct materials usage per unit of NTC400 in 2002. Manufacturing conversion costs in each year depend on production capacity defined in terms of NTC400 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. TK, Inc. has 23 customers in 2001 and 25 customers in 2002. The industry market size for notebook computer increased 5% from 2001 to 2002.

Required:

- a. What is the revenue effect of price-recovery component?
- b. What is the cost effect of price-recovery component?
- c. What is the net increase in operating income as a result of the price-recovery component? (25%)

V. In recent years, the revenue management is getting emphasized in the field of the cost and managerial accounting. Please list and explain 3 topics or themes that are associated with the revenue management in the following form. (Such as the activity-based costing (ABC) is a focus topic in the cost management.)

Associate topics or themes	Explanation
1.	
2.	
3.	

(15%)