淡江大學98學年度碩士班招生考試試題

93-1

系別：會計學系　　科目：成本與管理會計

准帶項目請打「V」	
V	簡單型計算機

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1. DLipex 公司的管理當局的管理當局想要縮短客戶下單到貨物裝運之間的時間。今年第一季的營運資料列示如下：

	天數
檢驗時間	0.5
等候時間(從接單到開始生產)	2.8
加工時間	16.0
排隊時間	0.7
移動時間	4.0

試做：

1. 計算當季的製造循環效率(MCE)。 5%
2. 計算交貨循環時間。 5%
3. 若因採用了及時制度，使得生產過程中，所有的排隊時間都予以消除，試問，新的製造循環效率是多少？ 5%

2. DEcheverria SA 是一家阿根廷製造公司，其工廠總製造費用隨著機器小時逐年波動。近年來在高低作業水準下的總製造費用(阿根廷貨幣單位為披索)如下：

	作業水準	
	低點	高點
機器小時	60,000	80,000
總製造費用	274,000pesos	312,000pesos

上述製造費用包含間接材料、租金以及維修費，該公司分析了 60,000 個機器小時作業水準下的成本，其結果如下：

間接材料(變動)	90,000pesos
租金(固定)	130,000
維修費(混合)	54,000
總製造費用	274,000pesos

為規劃之目的，公司希望將維修成本分為變動和固定兩個部分。

試做：

1. 上述高作業水準下所發生的製造費用312,000披索中，請估計其包含的維修成本。5%
2. 採用高低點成本分析法，估計維修費的成本公式。 10%
3. 若作業量為65,000個機器小時，你預計公司將發生多少總製造費用？ 5%

3.DShasta Hills, a winery in northern California, manufactures a premium cabernet and sells primarily to distributors. Wine is sold in cases of one dozen bottles. In the year ended December 31, 2007, DShasta Hills sold 242,400 cases at an average selling price of $94 per case. The following additional data are for Shasta Hills for the same year (assume constant unit costs and no price, spending, or efficiency, or production-volume variances):

本試題雙面印製

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93-2

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Beginning inventory, January 1, 2007	32,600 cases
Ending inventory, December 31, 2007	24,800 cases
Fixed manufacturing costs	$3,753,600
Fixed operating costs	$6,568,800
Variable costs	
Direct materials	
Grapes	$16 per case
Bottles, corks, and crates	$10 per case
Direct labor	
Bottling	$6 per case
Winemaking	$14 per case
Aging	$2 per case

Required

1. Find the breakeven point (number of cases) in 2007 under absorption costing. **10%**
2. Grape costs are expected to increase 25% in 2008. Assuming all other data are the same, calculate the minimum number of cases Shasta Hills must sell in 2008 to break even
   a. under variable costing **5%**
   b. under absorption costing **5%**

4.DYves Parfum Company blends and sells designer fragrances. It has a Men's Fragrances Division and a Women's Fragrances Division, each with different sales strategies, distribution channels, and product offerings. DYves is now considering the sale of a bundled product consisting of a men's cologne and a women's perfume. For the most recent year, Yves reported the following:

	A	B
1	**Product**	**Retail Price**
2	Monaco (men's cologne)	$ 80
3	Innocence (women's perfume)	120
4	L'Amour (Monaco + Innocence)	180

Required

1. Allocate revenue from the sale of each unit of L'Amour to Monaco and Innocence using:
   a. The incremental revenue-allocation method, with Innocence ranked as the primary product **5%**
   b. The Shapely value method, assuming equal unit sales of Monaco and Innocence. **5%**
2. Further assume units sold of Monaco and Innocence in the most recent year are:

Monaco	30,000 units
Innocence	10,000 units

L'Amour's managers believe that, because Monaco sells three times as many units as Innocence, L'Amour's sales are three times more likely to be driven by Monaco as the primary product. Allocate revenues from the sales of L'Amour to Monaco and Innocence using the weighted Shapely value method. **10%**

5.The DEnergex Company produces a gasoline additive, Gas Gain, that increases engine efficiency and improves gasoline mileage. The actual and budgeted quantities and the budgeted prices in August 2007 of the two petroleum products required to produce 50,000 gallons of Gas Gain are as follows:

	A	B	C	D
1		**Actual Quantity (gallons)**	**Budgeted Quantity (gallons)**	**Budgeted Price (per gallon)**
2	**Chemical**			
3	Protex	16,200	20,800	$0.40
4	Benz	37,800	31,200	$0.25

Required

1. Calculate the total direct materials efficiency variance for August 2007. **5%**
2. Calculate the total direct materials mix and yield variances for August 2007. **10%**
3. What conclusions can you draw from the variance analysis? **10%**