

淡江大學 99 學年度碩士班招生考試試題

88
88-

系別：會計學系

科目：成本與管理會計

准帶項目請打「V」	
	計算機

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I. Multiple Choice: (25%)

Use the following format to prepare your answer, and express the necessary calculation.

Question NO.	1.	2.	3.	4.	5.
Answer					

1. The UNIQUE feature of an ABC system is the emphasis on

- a. costing individual jobs.
- b. department indirect-cost rates.
- c. multiple-cost pools.
- d. individual activities.

2. To complete the first setup on a new machine took an employee 200 minutes. Using an 80% cumulative average-time learning curve indicates that the second setup on the new machine is expected to take

- a. 160 minutes.
- b. 120 minutes.
- c. 80 minutes.
- d. 60 minutes.

3. Cartwright Custom Carpentry manufactures chairs in its Processing Department. Direct materials are included at the inception of the production cycle and must be bundled in single kits for each unit. Conversion costs are incurred evenly throughout the production cycle. Inspection takes place as units are placed into production. After inspection, some units are spoiled due to nondetectable material defects. Spoiled units generally constitute 3% of the good units. Data provided for March 20x3 are as follows:

WIP, beginning inventory 3/1/20x3	30,000 units
Direct materials (100% complete)	
Conversion costs (89.5% complete)	
Started during March	80,000 units

Completed and transferred out	86,000 units
WIP, ending inventory 3/31/20x3	20,000 units
Direct materials (100% complete)	
Conversion costs (75% complete)	

Costs:

WIP, beginning inventory:	
Direct materials	\$ 70,000
Conversion costs	40,000
Direct materials added	160,000
Conversion costs added	120,000

What are the normal and abnormal spoilage units, respectively, for March when using FIFO?

- a. 2,580 units; 1,420 units
- b. 1,950 units; 1,390 units
- c. 1,690 units; 1,050 units
- d. 1,420 units; 2,000 units

4. 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.

◀ 注意背面尚有試題 ▶

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5. Waldorf Company has two sources of funds: long-term debt with a market and book value of \$10 million issued at an interest rate of 12%, and equity capital that has a market value of \$8 million (book value of \$4 million). Waldorf Company has profit centers in the following locations with the following operating incomes, total assets, and total liabilities. The cost of equity capital is 12%, while the tax rate is 25%.

	Operating Income	Assets	Current Liabilities
St. Louis	\$ 960,000	\$ 4,000,000	\$ 200,000
Cedar Rapids	\$1,200,000	\$ 8,000,000	\$ 600,000
Wichita	\$2,040,000	\$12,000,000	\$1,200,000

What is the EVA for St. Louis?

- a. \$255,740
- b. \$327,460
- c. \$392,540
- d. \$720,000

II. ACC's Electronics manufactures TVs that are sold to the wholesale channel and the retail channel. During February, the following activities occurred:

	Wholesale channel	Retail channel
Budgeted units sold	712,000	178,000
Budgeted contribution margin per unit	\$0.49	\$0.98
Budgeted industry market size 3,560,000 units		
Actual units sold	756,000	144,000
Actual contribution margin per unit	\$0.49	\$0.93
Actual industry market size 4,000,000 units		

Required:

Compute the following variances and tell us to be favorable or unfavorable in terms of the contribution margin.

- a. Determine the total sales-mix variance and the total sales-quantity variance.
- b. Determine the market-share variance and the market-size variance
- c. Why would a manager want to know the market-share variance and the market-size variance? (25%)

III. TOYOTA manufactures cars. All processing is initiated when an order is received. For April there were no Beginning inventories. Conversion Costs and Direct Materials are the only manufacturing cost accounts. Direct Materials are purchased under a just-in-time system. Backflush costing is used with a finished goods trigger point. Additional information is as follows:

Actual conversion costs	\$230,000
Standard materials costs per unit	80
Standard conversion cost per unit	140
Units produced	3,200
Units sold	2,800

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Required:

- a. Record all journal entries for the monthly activities related to the above transactions if backflush costing is used.
- b. Backflush costing does not strictly adhere to generally accepted accounting principles. Explain why?

(25%)

IV. ACC Corporation is a small information systems consulting firm that specializes in helping companies implement sales-management software. The market for ACC's products is very competitive. To compete, ACC must deliver quality service at a low cost. ACC bills clients in terms of units of work performed, which depends on the size and complexity of the sales-management system. ACC presents the following data for 2008 and 2009.

	2008	2009
1. Units of work performed	120	140
2. Selling price	\$50,000	\$48,000
3. Software-implementation labor-hours	60,000	64,000
4. Cost per software-implementation labor-hour	\$120	\$128
5. Software-implementation support capacity (in units of work)	180	180
6. Total cost of software-implementation support	\$720,000	\$738,000
7. Software-implementation support-capacity cost per unit of work	\$8,000	\$8,200
8. Number of employees doing software-development	6	6
9. Total software-development costs	\$750,000	\$780,000

Software-implementation labor-hour costs are variable costs. Software-implementation support costs for each year depend on the software-implementation support capacity (defined in terms of units of work) that ACC chooses to maintain each year. It does not vary with the actual units of work performed that year. At the start of each year, management uses its discretion to determine the number of software-development employees. The software-development staff and costs have no direct relationship with the number of units of work performed. And consider again the following additional information.

The market growth in the industry is 10% in 2009. During 2009, ACC experienced \$1,000 decline in the price of the product. Taking advantage of productivity gains, management reduced the product price by an additional \$1,000, which led to increase in market share.

Required:

- a. In ACC Corporation's strategy one of product differentiation or cost leadership? Explain briefly.
- b. Calculate the operating income of ACC Corporation in 2008 and 2009.
- c. Calculate the growth, price-recovery, and productivity components that explain the change in operating income from 2008 to 2009.
- d. Was ACC successful in implementing its strategy in 2009? Explain your answer.

(25%)