

淡江大學 103 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

考試日期：3月2日(星期日) 第2節

本試題共 五 大題， 5 頁

一、選擇題：25%

1. () 向中公司生產單一產品並使用實際成本法，成本資訊如下：
生產量 100,000，銷售量 80,000，售價\$20，機器小時 50,000，直接材料\$80,000，直接人工\$240,000，變動製造費用\$40,000，固定製造費用\$200,000，變動銷售費用\$48,000，固定銷售費用\$20,000，假設沒有期初存貨，如果公司採用變動成本法，則下列淨利金額何者正確？
(A)\$1,064,000 (B)\$1,044,000 (C)\$1,024,000 (D)\$1,004,000
2. () 甲公司產品的生產期間為四天，假設在生產過程的第一天，程序即發生錯誤，則該錯誤可能在第一天即被察覺，也可能在第二天或遲至第四天才被發現，一旦發現錯誤，該公司會立即予以改正，相關資料如下：
- | | 發現錯誤的時間 | | | |
|-----------|-----------|-----------|-----------|-----------|
| | 第一天 | 第二天 | 第三天 | 第四天 |
| 程序錯誤造成的成本 | \$ 50,000 | \$120,000 | \$200,000 | \$400,000 |
| 發現錯誤的機率 | 0.2 | 0.4 | 0.8 | 1.0 |
- 則該公司未能在第四天前發現錯誤之期望值為何？
(A)\$116,800 (B)\$152,000 (C)\$308,000 (D)\$400,000
3. () 甲公司為手工蛋糕製造者，其每天訂單為 10 至 20 張，平均為 15 張，該公司每天工作 10 小時，一周工作 5 天，每個蛋糕需要 30 分鐘的製造時間。若每張訂單均為訂購一個蛋糕，則每張訂單之平均等待時間 (average waiting time) 為：
(A) 0 分鐘 (B) 15 分鐘 (C) 45 分鐘 (D) 60 分鐘
4. () 寶明公司咖啡桌生產線員工小李生產二張咖啡桌，平均每張咖啡桌使用 4 個小時完成生產。假設小李生產行為具有學習效果，並合乎增額單位時間 (incremental unit-time) 學習模式。假設小李使用 5 個小時生產第一張咖啡桌，試問小李的學習率 (learning curve %) 為多少？
(A) 50% (B) 60% (C) 70% (D) 80%
5. () 墾丁企業生產甲和乙兩種產品，各占總銷貨的 60% 及 40%，甲產品的單位變動成本占其銷貨的 60%，乙產品則占 85%。墾丁公司的總固定成本是 \$195,000，所得稅率 30%，試問為了產生稅後淨利 \$6,300，墾丁企業應銷售多少金額？
(A) \$464,000 (B) \$654,000 (C) \$659,000 (D) \$680,000

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56-2

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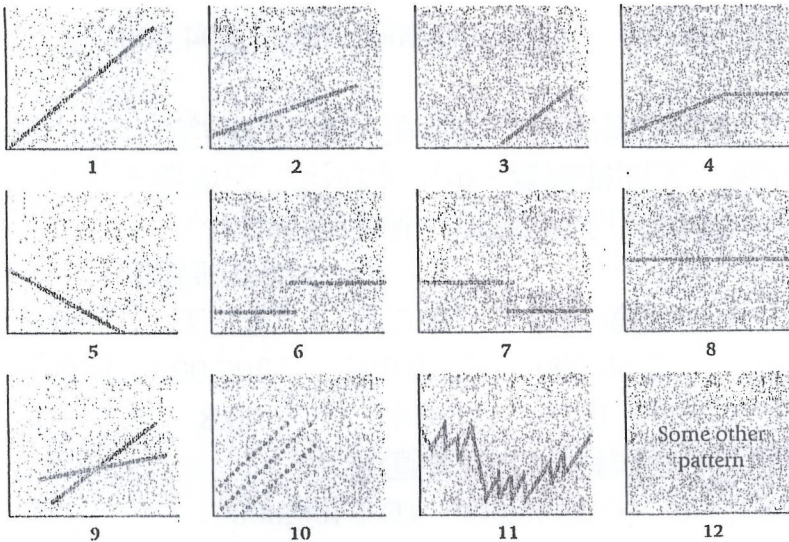
考試日期：3月2日(星期日) 第2節

本試題共 五 大題， 5 頁

二、20%

Please matching graphs with descriptions of cost and revenue behavior by using the following format.

Item	a	b	c	d	e
Answer					



The horizontal axis represents the units produced over the year and the vertical axis represents total cost or revenues. Indicate by number which graph best fits the situation or item described (a-e).

Some graphs may be used more than once; some may not apply to any of the situation.

- a. Supervisors' salaries for one shift and two shifts
- b. A cost-column-profit graph
- c. Mixed costs-for example, car rental fixed charge plus a rate per mile driven
- d. Data supporting the use of a variable-cost rate, such as manufacturing labor cost of \$14 per unit produced
- e. Incentive bonus plan that pays managers \$0.10 for every unit produced above some level of production

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三、15%

The Award Plus Company manufactures medals for winners of athletic events and other contests. Its manufacturing plant has the capacity to produce 10,000 medals each month. Current production and sales are 7,500 medals per month. The company normally charges \$150 per medal. Cost information for the current activity level is as follows:

Variable costs that vary with number of units produced

Direct materials	\$ 262,500
Direct manufacturing labor	300,000
Variable costs (for setups, materials handling, quality control, and so on) that vary with number of batches, 150 batches * \$500 per batch	75,000
Fixed manufacturing costs	275,000
Fixed marketing costs	175,000
Total costs	\$1,087,500

Award Plus has just received a special one-time-only order for 2,500 medals at \$100 per medal. Accepting the special order would not affect the company's regular business. Award Plus makes medals for its existing customers in batch sizes of 50 medals (150 batches * 50 medals per batch = 7,500 medals). The special order requires Award Plus to make the medals in 25 batches of 100 each.

Required

1. Should Award Plus accept this special order? Show your calculations.
2. Suppose plant capacity were only 9,000 medals instead of 10,000 medals each month. The special order must either be taken in full or be rejected completely. Should Award Plus accept the special order? Show your calculations.
3. As in requirement 1, assume that monthly capacity is 10,000 medals. Award Plus is concerned that if it accepts the special order, its existing customers will immediately demand a price discount of \$10 in the month in which the special order is being filled. They would argue that Award Plus's capacity costs are now being spread over more units and that existing customers should get the benefit of these lower costs. Should Award Plus accept the special order under these conditions? Show your calculations.

56-4

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四、25%

Nolton Products uses standard costing. It allocates manufacturing overhead (both variable and fixed) to products on the basis of standard direct manufacturing labor-hours (DLH). Nolton develops its manufacturing overhead rate from the current annual budget. The manufacturing overhead budget for 2012 is based on budgeted output of 720,000 units, requiring 3,600,000 DLH. The company is able to schedule production uniformly throughout the year.

A total of 66,000 output units requiring 315,000 DLH was produced during May 2012. Manufacturing overhead (MOH) costs incurred for May amounted to \$375,000. The actual costs, compared with the annual budget and 1/12 of the annual budget, are as follows:

Annual Manufacturing Overhead Budget 2012

	Total Amount	Per Output Unit	Per DLH Input Unit	Monthly MOH Budget May 2012	Actual MOH Costs for May 2012
Variable MOH					
Indirect manufacturing labor	\$ 900,000	\$1.25	\$0.25	\$ 75,000	\$ 75,000
Supplies	1,224,000	1.70	0.34	102,000	111,000
Fixed MOH					
Supervision	648,000	0.90	0.18	54,000	51,000
Utilities	540,000	0.75	0.15	45,000	54,000
Depreciation	1,008,000	1.40	0.28	84,000	84,000
Total	\$4,320,000	\$6.00	\$1.20	\$360,000	\$375,000

Required

Calculate the following amounts for Nolton Products for May 2012:

- 1 Total manufacturing overhead costs allocated
- 2 Variable manufacturing overhead spending variance
- 3 Fixed manufacturing overhead spending variance
- 4 Variable manufacturing overhead efficiency variance
- 5 Production-volume variance

Be sure to identify each variance as favorable (F) or unfavorable (U).

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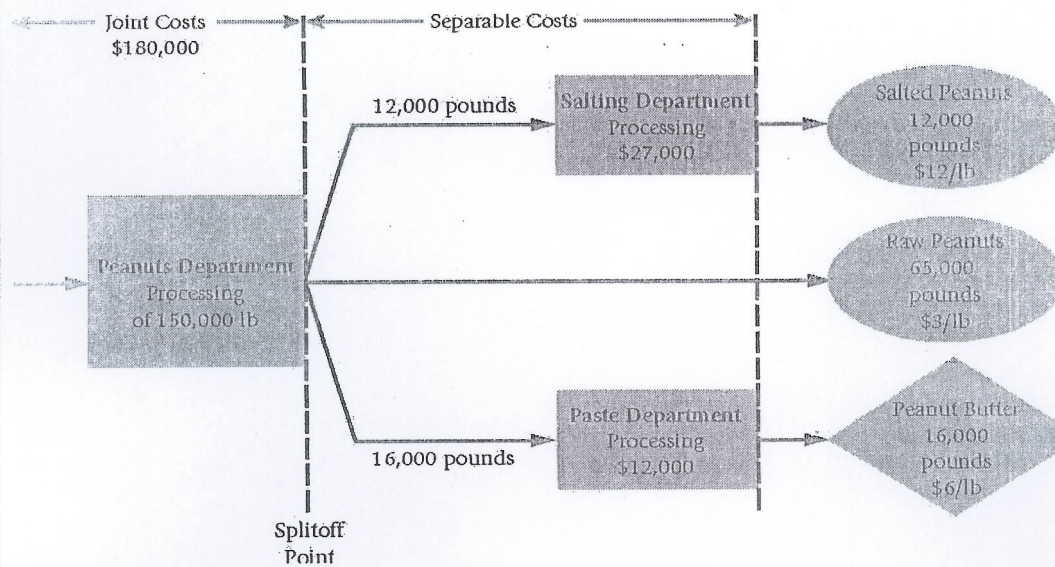
本試題共 五 大題， 5 頁

五、15%

Royston, Inc., is a large food processing company. It processes 150,000 pounds of peanuts in the peanuts department at a cost of \$180,000 to yield 12,000 pounds of product A, 65,000 pounds of product B, and 16,000 pounds of product C.

- Product A is processed further in the salting department to yield 12,000 pounds of salted peanuts at a cost of \$27,000 and sold for \$12 per pound.
- Product B (raw peanuts) is sold without further processing at \$3 per pound.
- Product C is considered a byproduct and is processed further in the paste department to yield 16,000 pounds of peanut butter at a cost of \$12,000 and sold for \$6 per pound.

The company wants to make a gross margin of 10% of revenues on product C and needs to allow 20% of revenues for marketing costs on product C. An overview of operations follows:



Required

Compute unit costs per pound for products A, B, and C, treating C as a byproduct. Use the NRV method for allocating joint costs. Deduct the NRV of the byproduct produced from the joint cost of products A and B.