

# 淡江大學 104 學年度碩士班招生考試試題 46-1

系別：會計學系

科目：成本與管理會計

考試日期：3月8日(星期日) 第2節

本試題共 5 大題， 4 頁

本試題雙面印刷

1. Multiple Choice (25%)

I. Acer Company allocates its variable manufacturing overhead based on direct labor hours. During the past 3 months, the actual direct labor hours and the total manufacturing overhead allocated were as follows:

	January	February	March
Direct labor hours	1,000	3,000	5,000
Total manufacturing overhead allocated	\$80,000	\$140,000	\$200,000

Based upon this information, monthly fixed manufacturing overhead was (A) \$50,000 (B) \$46,667 (C) \$33,333 (D) \$30,000.

II. Micron Company has two departments that process all units. During November, the data for the finishing department are as follows:

Beginning work in process (70% completed)	25,000 units
Transferred in	115,000 units
Ending work in process (60% completed)	40,000 units

Direct materials are added 50% at the 40% completion and 50% at the end of the process. Using the weighted-average process costing method, what is the equivalent units of direct materials? (A) 114,500 (B) 117,500 (C) 120,000 (D) 124,000.

III. The following information pertains to the sales forecast for Monster Company:

	January	February	March	April
Cash sales	\$115,000	\$124,000	\$125,000	\$114,000
Credit sales	\$100,000	\$120,000	\$ 90,000	\$ 70,000

50% of credit sales collected in the month of sale, 35% collected in the month following the sale, 15% of sales collected in the second month following the sale. What is the cash collection for March? (A) \$102,000 (B) \$105,500 (C) \$227,000 (D) \$230,500

IV. Targus Company uses flexible budgeting for the control of costs. The company's annual master budget includes \$324,000 for fixed production supervisory salaries at a volume of 180,000 units. Supervisory salaries are expected to be incurred uniformly through the year. During September, 15,750 units were produced and production supervisory salaries incurred were \$28,000. A performance report for September should reflect a budget variance of (A) \$350 Favorable (B) \$350 Unfavorable (C) \$1,000 Unfavorable (D) \$1,000 Favorable.

背面尚有試題

# 淡江大學 104 學年度碩士班招生考試試題 46-2

系別：會計學系

科目：成本與管理會計

考試日期：3月8日(星期日) 第2節

本試題共 5 大題， 4 頁

V. Epson Company is contemplating marketing a new product. Fixed costs will be \$800,000 for production of 75,000 units or less and \$1,200,000 if production exceeds 75,000 units. The variable cost ratio is 60% for the first 75,000 units. Variable costs will decrease to 50% of sales for units in excess of 75,000. If the product is expected to sell for \$25 per unit, how many units must Epson sell to break even? (A) 120,000 (B) 111,000 (C) 96,000 (D) 80,000.

2. Wacom Company makes graphics tablets and has an assembly department. Materials are added at the beginning of the process, and conversion takes places uniformly. At the start of November 2014, the assembly department had 20,000 units in beginning work in process, which are 100% complete for materials and 40% complete for conversion costs. An additional 100,000 units are started, and 30,000 units remain in work in process at the end of the month. These unfinished units are 100% complete for materials and 70% complete for conversion costs. The assembly department had 15,000 spoiled units in November. Normal spoilage is 12% of good units. The department's costs for the month of November are as follows:

	Beginning work in process	Costs incurred during period
Direct materials costs	\$ 64,000	\$200,000
Conversion costs	102,500	1,000,000

**Required:** (24%)

1. Compute the normal and abnormal spoilage in units, assuming the inspection point is at (a) the 30% stage of completion, (b) the 60% stage of completion and (c) the 100% stage of completion.
2. Assume that the assembly department inspects at the 60% stage of completion. Using the weighted-average method, calculate (a) the cost of units completed and transferred out, (b) the cost of abnormal spoilage and (c) the cost of ending inventory.
3. Rancilio Company manufactures water pumps and uses a standard cost system. The standard overhead costs per water pump are based on direct labor hours and are as follows:

Variable overhead (4 hours at \$8 per hour)	\$32
Fixed overhead (4 hours at \$5 per hour)*	<u>20</u>
Total overhead cost per unit	<u>\$52</u>

\*Fixed overhead is based on a capacity of 100,000 direct labor hours per month.

The following information is available for the month of November:

- 22,000 pumps were produced although 25,000 had been scheduled for production.
- 94,000 direct labor hours were worked at a total cost of \$940,000.

# 淡江大學 104 學年度碩士班招生考試試題

46-3

系別：會計學系

科目：成本與管理會計

考試日期：3月8日(星期日) 第2節

本試題共 5 大題， 4 頁

- The standard direct labor rate is \$9 per hour.
- The standard direct labor time per unit is four hours.
- Variable overhead costs were \$740,000.
- Fixed overhead costs were \$540,000.

**Required: (20%)**

Compute the (1) fixed overhead spending variance, (2) variable overhead spending variance, (3) direct labor price variance, (4) variable overhead efficiency variance (5) direct labor efficiency variance for November.

4. The following are the relevant data for calculating sales variances for Duskin Company, which sells its sole product in two cities:

	Taipei	Taoyuan	Total
Budgeted selling price per unit	\$6.00	\$10.00	
Budgeted variable cost per unit	(3.00)	(7.50)	
Budgeted contribution margin per unit	<u>\$3.00</u>	<u>\$2.50</u>	
Budgeted unit sales	300	200	500
Budgeted mix percentage	60%	40%	100%
Actual units sold	260	260	520
Actual selling price per unit	\$6.00	\$9.50	NA

**Required: (12%)**

Compute the (1) sales volume variance, (2) sales quantity variance, (3) sales mix variance for the two cities.

5. Fujitsu Company has two operating departments—corporate sales and consumer sales—and two support departments—human resources and information systems. The following data are available for February 2015:

	Support Departments		Operating Departments	
	Human Resources	Information System	Corporate Sales	Consumer Sales
Budgeted costs before any interdepartment cost allocations	\$72,700	\$234,400	\$998,270	489,860
Support work supplied by human resources department				
Budgeted number of employees	-	21	42	28
Support work supplied by information systems department				
Budgeted processing time (in minutes)	320	-	1,920	1,600

背面尚有試題

# 淡江大學 104 學年度碩士班招生考試試題

46-4

系別：會計學系

科目：成本與管理會計

考試日期：3月8日(星期日) 第2節

本試題共 5 大題， 4 頁

**Required: (19%)**

1. Rank the support departments based on the percentage of their services provided to other support departments. Use this ranking to allocate the support departments' costs to the operating departments based on the step-down method.
2. Allocate the support departments' costs to operating departments using the reciprocal method.