

系所組別： 會計學系甲組

考試科目： 成本與管理會計學

考試日期：0223，節次：3

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一、選擇題 (90%)

Answer questions (1) to (4) using the information below:

Mayan Potters manufactures two sizes of ceramic paperweights, regular and jumbo. The following information applies to their expectations for the planning period:

<u>Cost Pool</u>	<u>Overhead Costs</u>	<u>Activity-cost driver</u>
Materials handling	\$ 45,000	90,000 orders
Machine maintenance	\$300,000	15,000 maintenance hours
Setups	\$270,000	45,000 setups
Inspections	<u>\$105,000</u>	21,000 inspections
Total support costs	<u>\$720,000</u>	

Production Estimates

Production units:

Regular = 8,000,000 units

Jumbo = 16,000,000 units

Machine-hours = 200,000 mh

Labor-hours = 400,000 dlh

Mayan Potters uses an ABC system and assigns overhead costs based on the overhead activity information provided above.

(1) The activity-cost driver for the materials handling activity is:

- A) orders
- B) maintenance hours
- C) production units
- D) setups

(2) The materials handling activity-cost driver rate is:

- A) \$2.00
- B) \$20.00
- C) \$0.50
- D) \$5.00

(3) The inspections activity-cost driver rate is:

- A) \$0.50
- B) \$2.00
- C) \$20.00
- D) \$5.00

(4) During October, Mayan produced 700,000 regular ceramic paperweights and Mayan's production manager counted

(背面仍有題目，請繼續作答)

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2,000 orders; 1,000 maintenance-hours; 2,000 setups; and 2,000 inspections for the regular product line. For October, Mayan's controller assigned \_\_\_\_\_ indirect costs to the regular product line.

- A) \$43,000
  - B) \$25,000
  - C) \$34,000
  - D) None of these answers are correct.
- (5) A PRIMARY reason for assigning selling and distribution costs to products for analytical purposes is:
- A) to justify a varied product mix
  - B) that controllers are required to assign all costs when valuing inventories
  - C) that different processes, products, and customers require different quantities of selling and distribution activities
  - D) that all indirect costs must be assigned
- (6) Financial planning models:
- A) are not used in the budgeting process.
  - B) are not useful for sensitivity analysis
  - C) are mathematical representations of the relationships affecting the budget process
  - D) are used for nonfinancial aspects of budgeting
- (7) \_\_\_\_\_ uses a "what-if" technique that examines how results will change if the originally predicted data changes.
- A) A sales forecast
  - B) A sensitivity analysis
  - C) A pro forma financial statement
  - D) The statement of cash flows
- (8) Aebi Corporation currently produces cardboard boxes in an automated process. Expected production per month is 20,000 units, direct-material costs are \$0.60 per unit, and manufacturing overhead costs are \$9,000 per month. Manufacturing overhead is allocated based on units of production. What is the flexible budget for 10,000 and 20,000 units, respectively?
- A) \$10,500; \$16,500
  - B) \$10,500; \$21,000
  - C) \$15,000; \$21,000
  - D) None of these answers are correct.
- (9) The MOST likely explanation of the above direct manufacturing labor variances is that:
- A) the average wage rate paid to employees was less than expected
  - B) employees did not work as efficiently as expected to accomplish the job
  - C) the company may have assigned more experienced employees this month than originally planned
  - D) management may have a problem with budget slack and might be using lax standards for both labor-wage rates and expected efficiency
- (10) Effective planning of fixed overhead costs includes all of the following EXCEPT:

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- A) planning day-to-day operational decisions
- B) eliminating nonvalue-added costs
- C) planning to be efficient
- D) choosing the appropriate level of capacity

Answer questions (11) to (14) using the information below:

Matthew's Corporation manufactured 10,000 golf bags during March. The fixed overhead cost-allocation rate is \$20.00 per machine-hour. The following fixed overhead data pertain to March:

	<u>Actual</u>	<u>Static Budget</u>
Production	10,000 units	12,000 units
Machine-hours	5,100 hours	6,000 hours
Fixed overhead cost for March	\$122,000	\$120,000

(11) What is the flexible-budget amount?

- A) \$100,000
- B) \$102,000
- C) \$120,000
- D) \$122,000

(12) What is the amount of fixed overhead allocated to production?

- A) \$100,000
- B) \$102,000
- C) \$120,000
- D) \$122,000

(13) What is the fixed overhead production-volume variance?

- A) \$2,000 unfavorable
- B) \$18,000 favorable
- C) \$20,000 unfavorable
- D) \$22,000 unfavorable

(14) Fixed overhead is:

- A) overallocated by \$2,000
- B) underallocated by \$2,000
- C) overallocated by \$22,000
- D) underallocated by \$22,000

Answer the following questions using the information below:

Greene Manufacturing incurred the following expenses during 20X5:

(背面仍有題目，請繼續作答)

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Fixed manufacturing costs	\$45,000
Fixed nonmanufacturing costs	\$35,000
Unit selling price	\$100
Total unit cost	\$40
Variable manufacturing cost rate	\$20
Units produced	1,340 units

(15) What will be the breakeven point if variable costing is used?

- A) 1,334 units
- B) 1,125 units
- C) 1,000 units
- D) 563 units

(16) What will be the breakeven point in units if absorption costing is used?

- A) 1,330 units
- B) 1,000 units
- C) 887 units
- D) 563 units

(17) If machine maintenance is scheduled at a time when production is at a low level, then:

- A) low production is the cost driver of high repair costs
- B) an understanding of operations is needed to determine an appropriate cost driver
- C) low production should be avoided since it is the cause of machine maintenance
- D) machine maintenance cannot be accurately predicted

(18) Ruggles Circuit Company manufactures circuit boards for other firms. Management is attempting to search for ways to reduce manufacturing labor costs and has received a proposal from a consulting company to rearrange the production floor next year. Using the information below regarding current operations and the new proposal, which of the following decisions should management accept?

	<u>Currently</u>	<u>Proposed</u>
Required machine operators	5	4.5
Materials-handling workers	1.25	1.25
Employee average pay	\$8 per hour	\$9 per hour
Hours worked per employee	2,100,000	

- A) Do not change the production floor.
- B) Rearrange the production floor.
- C) Either, because it makes no difference to the employees.
- D) It doesn't matter because the costs incurred will remain the same.

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(19) When evaluating a make-or-buy decision, which of the following does NOT need to be considered?

- A) alternative uses of the production capacity
- B) the original cost of the production equipment
- C) the quality of the supplier's product
- D) the reliability of the supplier's delivery schedule

Answer questions (20) to (22) using the information below:

Konrade's Engine Company manufactures part TE456 used in several of its engine models. Monthly production costs for 1,000 units are as follows:

Direct materials	\$ 40,000
Direct labor	10,000
Variable overhead costs	30,000
Fixed overhead costs	<u>20,000</u>
Total costs	<u>\$100,000</u>

It is estimated that 10% of the fixed overhead costs assigned to TE456 will no longer be incurred if the company purchases TE456 from the outside supplier. Konrade's Engine Company has the option of purchasing the part from an outside supplier at \$85 per unit.

(20) If Konrade's Engine Company accepts the offer from the outside supplier, the monthly avoidable costs (costs that will no longer be incurred) total:

- A) \$ 82,000
- B) \$ 98,000
- C) \$ 50,000
- D) \$100,000

(21) If Konrade's Engine Company purchases 1,000 TE456 parts from the outside supplier per month, then its monthly operating income will:

- A) increase by \$2,000
- B) increase by \$80,000
- C) decrease by \$3,000
- D) decrease by \$85,000

(22) The *maximum* price that Konrade's Engine Company should be willing to pay the outside supplier is:

- A) \$80 per TE456 part
- B) \$82 per TE456 part
- C) \$98 per TE456 part
- D) \$100 per TE456 part

Answer questions (23) and (24) using the information below:

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Northwoods manufactures rustic furniture. The cost accounting system estimates manufacturing costs to be \$120 per table, consisting of 60% variable costs and 40% fixed costs. The company has surplus capacity available. It is Northwoods' policy to add a 50% markup to full costs.

(23) Northwoods is invited to bid on a one-time-only special order to supply 200 rustic tables. What is the lowest price Northwoods should bid on this special order?

- A) \$21,600
- B) \$7,200
- C) \$12,000
- D) \$14,400

(24) A large hotel chain is currently expanding and has decided to decorate all new hotels using the rustic style. Northwoods is invited to submit a bid to the hotel chain. What per unit price will Northwoods MOST likely bid on this long-term order?

- A) \$72 per unit
- B) \$108 per unit
- C) \$180 per unit
- D) \$120 per unit

(25) Which of the following is NOT true of the balanced scorecard?

- A) Different strategies call for different scorecards.
- B) Successful implementation requires commitment and leadership from top management.
- C) Only objective measures should be used and subjective measures should be avoided.
- D) Cause-and-effect linkages may not be precise and should evolve over time.

Answer questions (26) to (28) using the information below:

Bugos Company makes a household appliance with model number XX300. The goal for 20X4 is to reduce direct materials usage per unit. No defective units are currently produced. Manufacturing conversion costs depend on production capacity defined in terms of XX300 units that can be produced. The industry market size for appliances increased 5% from 20X3 to 20X4. The following additional data are available for 20X3 and 20X4:

	<u>20X3</u>	<u>20X4</u>
Units of XX300 produced and sold	10,000	10,500
Selling price	\$100	\$95
Direct materials (square feet)	30,000	29,000
Direct material costs per square foot	\$10	\$11
Manufacturing capacity for XX300 (units)	12,500	12,000
Total manufacturing conversion costs	\$250,000	\$240,000
Manufacturing conversion costs per unit of capacity	\$20	\$20

(26) What is the revenue effect of the price-recovery component?

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- A) \$2,500 U
- B) \$52,500 U
- C) \$47,500 F
- D) \$50,000 F

(27) What is the cost effect of the price-recovery component?

- A) \$29,000 F
- B) \$30,000 U
- C) \$1,000 F
- D) \$31,500 U

(28) What is the net effect on operating income as a result of the price-recovery component?

- A) decreased operating income due to decreased selling price and inability to recover increased costs
- B) decreased operating income due to the inability to recover increased costs
- C) increased operating income due to the increased number of units produced and sold
- D) increased operating income due to the revenue effect of the price-recovery component

(29) Which is the preferred allocation method for performance evaluation?

- A) allocating all corporate costs
- B) allocating only human resource cost
- C) allocating controllable costs
- D) allocating uncontrollable costs

(30) The range over which two divisions will negotiate a transfer price is:

- A) between the supplying division's variable cost and the market price of the product
- B) between the supplying division's variable cost and its full cost of the product
- C) it could be anywhere above the supplying division's full cost of the product
- D) between the supplying division's full cost and 180% above its full cost

## 二、計算題 (10%)

Silver Spoon Incorporated is a manufacturer of kitchen utensils. It produces all of its products in one department. The information for the current month is as follows:

Beginning work in process	37,500 units
Units started	55,000 units
Units completed	75,000 units
Ending work in process	14,500 units
Spoilage	3,000 units
Beginning work-in-process direct materials	\$25,000

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Beginning work-in-process conversion	\$ 10,000
Direct materials added during month	\$113,750
Direct manufacturing labor during month	\$40,020

Beginning work in process was 25% complete as to conversion. Direct materials are added at the beginning of the process. Factory overhead is applied at a rate equal to 37.5% of direct manufacturing labor. Ending work in process was 60% complete. All spoilage is normal and is detected at the end of the process. Prepare a production cost worksheet if spoilage is recognized and the weighted-average method is used.