

※ 題目共五大題, 請按順序作答 ※  
一. 簡答題(每小題 5 分, 請扼要、按順序作答, 本大題共 25 分)

1. Distinguish among the terms lost cost and utilized cost. Give examples of each.
2. Distinguish between quantitative and qualitative factors in decision maker.
3. How do feedback control systems in business operate to promote operational efficiency and encourage adherence to managerial policies? Explain the relationships between standard cost systems and feedback control systems.
4. Why is it important to draw a clear distinction between manufacturing cost and selling expenses? Would the same importance attach to a distinction between direct product costs and indirect product costs?
5. Give examples of the influence of managerial policy and decisions on cost behavior. How can a change in managerial decision alter a cost behavior pattern?

25%

ii. The Sunrise Company uses a budgeted total overhead rate of \$40 per unit based on a denominator volume of 60,000 units a year, or 5,000 units a month. During October, the company produced 5,200 units and experienced the following combined overhead variances:

Overhead flexible-budget variance	\$2,500 unfavorable
Overhead production volume variance	\$5,000 favorable

During November, production was 4,900 units and the actual overhead cost incurred was \$2,000 less than October's overhead.

REQUIRED:

1. Determine the overhead flexible-budget variance for the month of November.
2. Determine the overhead production volume variance for the month of November.

15%

iii. The Earth Company sold 180,000 units of its product at \$20 per unit in 1992. Variable costs are \$14 per unit (manufacturing of \$11 and selling of \$3). Fixed costs are incurred uniformly throughout the year and amount to \$792,000 (manufacturing of \$500,000 and selling and administrative of \$292,000). Standard capacity is 200,000 units per year.

REQUIRED:

1. Determine the following according to cost-volume-profit analysis:
  - (1) income for 1992
  - (2) breakeven point in units
  - (3) number of unit that must be sold to earn an income of \$60,000 per year before income taxes
  - (4) number of units that must be sold to earn an after-tax income of \$90,000 if the income tax rate is 40 percent
  - (5) approximate number of units that must be sold to break even (before income taxes) if payroll costs are 50 percent of variable costs and 20 percent of fixed costs and wages and salaries are increased by 10 percent
2. Determine the net income for 1992 under absorption costing if 190,000 units were produced in 1992.

20%

\*\*\*\*\* to be continued \*\*\*\*\*

四. 有仁公司有六個部門, 其中三個部門 (A, B, C 部門) 已屬於成熟階段 (MATURE STAGE) 的產業, 其有關資料如下: (單位百萬)

	A 部門	B 部門	C 部門
銷貨收入	\$ 320	\$ 450	\$ 1,200
成本及費用(包含折舊)	288	410	1,110
折舊	20	30	80
投資金額	160	240	600

假設有仁公司三個部門每年的流動資產與流動負債相當穩定, 而公司期望的投資報酬率 (ROI) 為 10%。

試根據上述資料作:

- 請以三種不同的標準 (CRITERIA) 評估三個部門對有仁公司貢獻的大小順序, 請由大而小排列, 並列出數字。
- 上述三種評估標準, 您認為何種評估標準最為適當? 為什麼?
- 如果三個部門是屬於成長階段 (GROWTH STAGE) 的產業, 您認為最適的評估標準並如何? 為什麼。 (20分)

五. 有義公司採分步成本制度, 民國 82 年 5 月份有關資料如下:

(1) 成本資料:

	5月初在製品	5月份投入
直接材料	\$ 8,000	\$ 100,000
直接人工	7,080	60,000
製造費用	1,780	39,500

- 若採先進先出法, 則直接人工的單位成本為 \$1.2
- 若採平均法, 直接材料之約當產量為 54,000 單位 (材料於生產開始時即全部投入, 加工成本均為均勻發生)
- 若採平均法, 則製造費用的單位成本為 \$0.8
- 若採平均法, 5月轉入下一部門的成本金額為 \$196,800
- 5月初在製品之完工程度為 40%, 無損壞品發生。

試根據上述資料計算:

- 5月初在製品之數量。
- 5月底在製品加工成本之完工比例。
- 先進先出法移轉下一部門成本:
  - 由期初在製品繼續加工完成者。
  - 由本期投入本期完成者。

(20分)