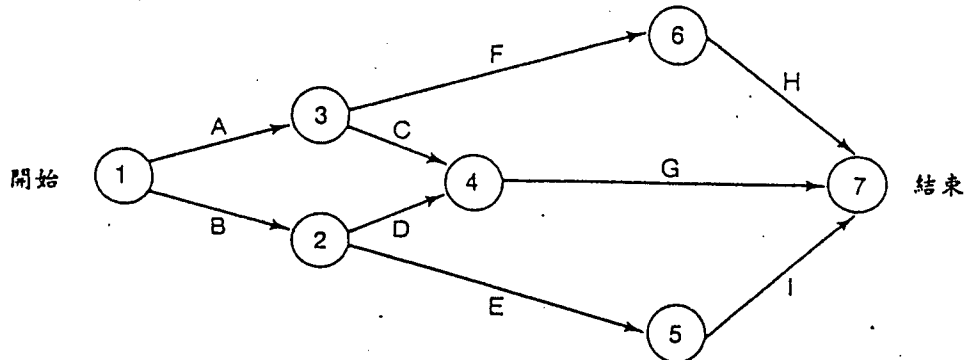


問答題 (每題八分, 共三十二分)

1. "作業基礎成本會計制度(Activity-Based Costing System)是最好的成本制度, 每一企業都應採用它。" 請就"ABC是最好的成本制度"與"每一企業都應採用它", 分別評論之。
2. 近年來, 資訊科技對會計專業人員之衝擊相當深遠。請舉兩例說明成本會計人員如何利用個人電腦(即微電腦)以提昇成本會計工作之效率與(或)品質。
3. 績效評估一向是管理會計的重要課題之一; 在某些情況下, 公司所選用之績效評估方法, 可能使部門主管為了爭取自己的績效, 而造成公司失去追求最大利潤的機會(suboptimization)。請舉一例說明此情形及其解決之道。
4. 競爭是自由經濟的精神之一, 有時企業透過削價以提高市場佔有率。然而, 削價競爭也可能會造成兩敗俱傷。以美國的兩大香菸公司(Philip Morris 與RJR Nabisco)為例, Philip Morris 在1993年四月將其最暢銷的香菸Marlboro之售價由每包美金\$1.80降至\$1.40, RJR馬上跟進降低Winston香菸的售價。該年度兩家公司的淨利大幅降低, Philip Morris 的股價也大跌, 公司股東總共損失了120億美金, 由此可見削價競爭對公司會產生相當大的影響。請問成本會計人員在削價決策過程中, 應如何協助公司經營者。

計算題 (四題, 共六十八分)

- I. 成功大學會計學系於民國八十二年開始興建系館大樓, 新系館的第一、二層是教室與辦公室, 第三層是教授研究室, 而第四層是研究生之研究室。整個施工過程分為下列九個細部計畫。



每個細部計畫所需的時間與經費如下表所示, 各細部計畫的經費分攤於其施工期間內, 每月以同樣的金額支付其經費。例如A細部計畫之經費\$4,000,000, 而施工期間為五個月, 所以每月所支付A細部計畫的經費是\$800,000。

細部計畫	施工期間(月)	所需經費(單位千元)
A	5	\$ 4,000
B	5	4,000
C	10	15,000
D	7	3,500
E	5	10,000
F	7	14,000
G	5	5,000
H	10	20,000
I	10	30,000

回答下列問題: (18%)

1. 找出重要路徑(Critical Path)。
2. 編制整個施工期間每月的經費預算。

II. Webb & Company prepares income tax returns for individuals. Webb uses the weighted-average method and actual costs for financial reporting purposes. The following information pertains to March 1994:

Inventory data:

Returns in processes, March 1 (25% complete)	200
Returns started in March	825
Returns in process, March 31 (80% complete)	125

Actual cost data:

Returns in process, March:	
Labor	\$5,700
Overhead	2,600
Labor, March 1 to 31:	
4,000 hours	89,300
Overhead, March 1 to 31	43,700

Required (16%)

- Using the weighted-average method:
  - Compute the equivalent units of performance for each cost element (labor and overhead),
  - Compute the actual cost per equivalent unit for each cost element.
  - Compute the actual cost of returns in process at March 31.
- Repeat requirement 1 using the first-in, first-out method.

III. Angela Avila is in her final year of high school. Her best friend, Mary Smith, has decided not to go to college. She has accepted a \$16,000-a-year job with a local bank. Mary argues that she will be able to save a fortune by the time Angela graduates from the college. Angela, who has never previously considered taking a job straight out of high school, seeks your advice on the financial benefits of going to college. She views herself as similar to Mary in ability, family support, and intelligence. A time period of twenty years from when Angela and Mary leave high school is chosen for analysis. You decide to examine the following two scenarios:

- Angela too joins the bank at \$16,000 per year. Her salary increases in real terms at 4% per year.
- Angela goes to college for four years. The college will cost \$12,000 a year for fees, books, and other items (assume paid at the *end* of each year). After college, Angela joins an accounting firm at \$30,000 per year. Her salary increases in real terms at 6% per year.

The required real rate of return is 10% per year. (Use 10% in your answers to all four requirements.)

Required (20%)

- Assume zero inflation and zero income taxes. Compare the net present value for the twenty-year period of (a) Angela joining the bank, and (b) Angela going to college and then joining an accounting firm. Comment on your results.
- Assume zero inflation. Repeat requirement 1 assuming a 28% income tax rate on all income. There are no tax deductions allowed for education costs. Comment on your results.
- How might a 12% inflation rate affect your answers to requirements 1 and 2? (No computations are required.)
- What other factors would you recommend that Angela consider in her decision on whether to go to college?

IV. Each of the cases below is independent. You may assume that each company uses a standard cost system and that each company's flexible budget is based on standard direct labor-hours.

Item	Company X	Company Y
1. Denominator activity in hours	18,000	?
2. Standard hours allowed for units produced	?	28,000
3. Actual hours worked	?	27,500
4. Flexible budget variable overhead per direct labor-hour	\$1.60	?
5. Flexible budget fixed overhead (total)	?	?
6. Actual variable overhead cost	30,000	55,275
7. Actual fixed overhead cost	72,500	134,600
8. Variable overhead cost applied to production	31,200	?
9. Fixed overhead cost applied to production	?	126,000
10. Variable overhead spending variance	?	?
11. Variable overhead efficiency variance	800 U	1,000 F
12. Fixed overhead budget variable	500 U	?
13. Fixed overhead volume variance	?	9,000 U
14. Variable portion of the predetermined overhead rate	?	?
15. Fixed portion of the predetermined overhead rate	?	?
16. Underapplied or (overapplied) overhead	?	?

Required: Compute the unknown amounts. (14%)

$$\text{Present value of \$1; } P = \frac{F_n}{(1+r)^n}$$

Present value of an annuity of \$1 in arrears

Periods	4%	5%	6%	8%	10%	Periods	4%	5%	6%	8%	10%
1	0.962	0.952	0.943	0.926	0.909	1	0.962	0.952	0.943	0.926	0.909
2	0.925	0.907	0.890	0.857	0.826	2	1.886	1.859	1.833	1.783	1.736
3	0.889	0.864	0.840	0.794	0.751	3	2.775	2.723	2.673	2.577	2.487
4	0.855	0.823	0.792	0.735	0.683	4	3.630	3.546	3.465	3.312	3.170
5	0.822	0.784	0.747	0.681	0.621	5	4.452	4.330	4.212	3.993	3.791
6	0.790	0.746	0.705	0.630	0.564	6	5.242	5.076	4.917	4.623	4.355
7	0.760	0.711	0.665	0.583	0.513	7	6.002	5.786	5.582	5.206	4.868
8	0.731	0.677	0.627	0.540	0.467	8	6.733	6.463	6.210	5.747	5.335
9	0.703	0.645	0.592	0.500	0.424	9	7.435	7.108	6.802	6.247	5.759
10	0.676	0.614	0.558	0.463	0.386	10	8.111	7.722	7.360	6.710	6.145
11	0.650	0.585	0.527	0.429	0.350	11	8.760	8.306	7.887	7.139	6.495
12	0.625	0.557	0.497	0.397	0.319	12	9.385	8.863	8.384	7.536	6.814
13	0.601	0.530	0.469	0.368	0.290	13	9.986	9.394	8.853	7.904	7.103
14	0.577	0.505	0.442	0.340	0.263	14	10.563	9.899	9.295	8.244	7.367
15	0.555	0.481	0.417	0.315	0.239	15	11.118	10.380	9.712	8.559	7.606
16	0.534	0.458	0.394	0.292	0.218	16	11.652	10.838	10.106	8.851	7.824
17	0.513	0.436	0.371	0.270	0.198	17	12.166	11.274	10.477	9.122	8.022
18	0.494	0.416	0.350	0.250	0.180	18	12.659	11.690	10.828	9.372	8.201
19	0.475	0.396	0.331	0.232	0.164	19	13.134	12.085	11.158	9.604	8.365
20	0.456	0.377	0.312	0.215	0.149	20	13.590	12.462	11.470	9.818	8.514