I、選擇題十題共二十分(考生務必將答案寫在答案紙上，否則不予計分)。

1. In describing the equation, y = a + bx, which of the following is correct: a) "y" is the independent variable; b) "a" is the variable rate; c) "a" and "b" apply to all levels of activity; d) in the high-low method, "b" = change in cost/change in activity; e) none of the above is correct.

2. Division B had an ROI last year of 15%. The division's minimum required rate of return is 10%. If the division's average operating assets last year were $450,000, then the division's residual income for last year was: a) $67,500; b) $22,500; c) $37,500; d) $45,000; e) impossible to determine from the information given.

Use the following information for questions 3

Fixed expenses $100,000
Variable expenses ... $180,000
Sales per period .... 15,000 units
Selling price ..... $20 each

3. If the selling price is raised by $5 per unit, the break-even point in units will be (round to nearest unit): a) 7,692 units; b) 14,000 units; c) 12,500 units; d) 11,200 units; e) 7,100 units.

4. A company had a net income of $85,500 using direct costing and a net income of $90,000 using absorption costing. Total fixed overhead was $150,000, and production was 100,000 units. Between the beginning and the end of the year, the inventory level: a) increased by 4,500 units; b) decreased by 4,500 units; c) increased by 3,000 units; d) decreased by 3,000 units; e) none of the above.

5. Buckler Company manufactures desks with vinyl tops. The standard material cost for the vinyl used per Model S desk is $27.00 based on 12 square feet of vinyl at a cost of $2.25 per square foot. A production run of 1,000 desks in March 19x2 resulted in usage of 12,600 square feet of vinyl at a cost of $2.00 per square foot, a total cost of $25,200. The materials quantity variance resulting from the above production run was: a) $1,200 unfavorable; b) $1,350 unfavorable; c) $1,800 favorable; d) $3,150 favorable.

6. Which of the following is not a problem associated with manufacturing overhead cost control? a) Separate overhead costs are often very small in dollar amount; b) The separate overhead costs are often the responsibility of different managers; c) Applied fixed overhead costs sometimes exceed budgeted fixed overhead costs for the period; d) There are many separate costs that make up overhead; e) Overhead costs exhibit different kinds of cost behavior.

7. An investment project that requires a present investment of $210,000 will have cash inflows of "R" dollars each year for the next five years. The project will terminate in five years. Consider the following statments (ignore income tax considerations):

I. If "R" is less than $42,000, the payback period exceeds the life of the project.
II. If "R" is greater than $42,000, the payback period exceeds the life of the project.
III. If "R" equals $42,000, the payback period equals the life of the project.

Which statement(s) is (are) true? a) Only I and II; b) Only I and III; c) Only II and III; d) I, II, and III; e) none of these.

(背面仍有題目,請繼續作答)

Use the following information for questions 8

Hopkins Company manufactures a single product. Assume the following data for 1996:

Fixed costs in total:	
Selling and Administration.....	$36,000
Production	$48,000
Variable costs per unit:	
Selling and Administration	$2
Production	$8
Units sold	10,000

8. Assume that the selling price is $24 per unit. The net income for 1996 under direct costing would be: a) $64,000; b) $60,000; c) $56,000; d) $52,000; e) none of the above.

9. At Jacobson Company, indirect labor is exclusively a variable cost that varies with direct labor hours. Last month's performance report showed that actual indirect labor cost totaled $5,780 for the month and that the associated spending variance was $245, favorable. If 24,100 direct labor hours were actually worked last month, then the flexible budget cost formula for indirect labor must be (per direct labor hour): a) $0.23; b) $0.25; c) $0.27; d) $0.29; e) none of these.

10. Minden Company requires a 20 percent return on investment. The company estimates that an investment of $350,000 would be needed to prduce and sell 12,500 units of product A each year. Other costs associated with the product would be:

	Variable (per unit)	Fixed (total)
Production	$60	$200,000
Selling and administrative	12	300,000

Assuming that the company uses the contribution approach to cost-plus pricing, the markup which should be used to achieve the desired ROI would be: a) 76.0%; b) 36.0%; c) 63.3%; d) 77.8%; e) none of these.

II、問答題三題共三十五分。

1、近年來有些產業將部份零組件(Assembled parts)的裝配工作外包，爾後將這些零組件裝配成產品。更有甚者，像日本豐田汽車公司只提供所需零組件之規格說明與產品性能之要求，而完全由供應商全權設計零組件，請說明這種營運方式對 (a)產品成本結構與(b)公司營運的影響。(十分)

2、(a)說明"Target costing"之意義、(b)說明"Target costing"在目前經濟環境下所能扮演的角色、(c)"Target costing"可適用於服務業嗎？請說明之。(十五分)

3、找尋成本動因時，應採用演繹法(Deductive Reasoning)、歸納法(Inductive Reasoning)或直覺法(Intuitive Reasoning)請說明之。(十分)

III、個案二題共四十五分.

1、台灣北部某大城市之市議會要求該市之警察局提出年度預算時，需按任務編組分列預算，爾後警察局均按市議會之建議提出預算。八十四年初警察局之刑警隊有十個案子尚未破案，其詳細資料如下:

案件編號	負責刑警	累積調查時數	需再投入時數	進度
79-12	小張	2,000	0	懸案
81-09	小陳	3,000	0	懸案
82-07	張三	1,800	300	進行中
82-11	李四	1,500	500	進行中
82-14	王五	2,500	0	懸案
83-02	小劉	1,000	1,000	進行中
83-04	小劉	800	50	快破案
83-05	王五	200	100	快破案
83-06	張三	500	1,000	進行中
83-10	王五	100	1,000	進行中

八十四年度刑警隊共接獲三十五個案子，在八十四年底時有八個案子未結案，其詳細資料如下:

案件編號	負責刑警	累積調查時數	需再投入時數	進度
79-12	小張	2,000	0	懸案
82-11	李四	2,200	300	進行中
83-02	小劉	1,800	0	懸案
83-10	王五	2,000	100	快破案
84-05	王五	1,000	2,000	進行中
84-10	小劉	100	100	快破案
84-11	張三	700	1,300	進行中
84-15	小劉	300	2,500	進行中

刑警隊之成本可分為兩大類--薪水與調查費用，每位刑警每天均有詳細辦案時間資料(亦即對每個案件所投入的調查時間)。八十四年度刑警隊總共投入30,000小時的辦案時間，薪資共計$41,000,000元，調查費用計$8,200,000元（以薪資作為分攤基礎)。其資料顯示八十四年期初十個尚未結案之累積成本為$3,750,000元，刑警隊會計室採用分步制的平均法，以瞭解每個案件所投入的成本與未結案件所累積之成本。

請: （二十五分）

(a)說明你對此會計處理之看法。

(b)依你的看法計算八十四年底未結案件之累積成本。

(背面仍有題目,請繼續作答)

2、南光公司的會計經理李四，請你協助就該公司之製造費用找出適當的成本動因(cost driver)。張三說明該公司過去曾使用四種成本動因：material cost、direct labor cost、material weight、machine setup time。你將張三所提供的部份資料利用迴歸分析得出下列資料，請評論之。（二十分）

Manufacturing Overhead	Material Cost	Material Weight(Kg)	Direct Labor Cost	Machine Setup Time
$1,232,120	$208,039	10383	$239,658	21600
$3,424,210	$578,165	28855	$948,345	166831
$9,876,230	$1,667,563	83226	$130,945	32145
$3,423,230	$577,999	28847	$928,131	166736
$7,346,530	$1,240,433	61908	$212,344	12345
$8,574,240	$1,447,727	72254	$432,342	32456
$2,396,580	$20,196	404653	$345,646	81722
$9,483,450	$79,916	1601244	$252,523	1279645
$1,309,450	$540,034	221096	$123,212	1193991
$9,281,310	$129,863	1567113	$342,421	2035101
$2,123,440	$17,894	358535	$987,623	64156
$4,323,420	$36,433	729993	$342,323	265957
$3,456,460	$29,127	583610	$734,653	169989
$2,525,230	$21,280	426375	$857,424	90732

Direct Labor Cost Regression Output:

Constant	6940188.
Std Err of Y Est	3079716.
R Squared	0.170356
No. of Observations	14
Degrees of Freedom	12
X Coefficient(s)	-4.12742
Std Err of Coef.	2.629390

Machine Setup Time Regression Output:

Constant	4196387.
Std Err of Y Est	3173019.
R Squared	0.119325
No. of Observations	14
Degrees of Freedom	12
X Coefficient(s)	1.786165
Std Err of Coef.	1.400785

Material Cost Regression Output:

Constant	3514033.
Std Err of Y Est	2871416.
R Squared	0.278789
No. of Observations	14
Degrees of Freedom	12
X Coefficient(s)	2.968977
Std Err of Coef.	1.378508

Material Weight Regression Output:

Constant	3751261.
Std Err of Y Est	3048354.
R Squared	0.187167
No. of Observations	14
Degrees of Freedom	12
X Coefficient(s)	2.631595
Std Err of Coef.	1.583118