

一、簡答題 (請按題號順序作答, 本大題共 56 分)

1. 損壞品(Spoilage)是 Capitalized Cost 或 Noncapitalized Cost? 請舉例說明何種成本是 Capitalized Cost? 何種成本是 Noninventoriable Cost? 何種成本是 Inventoriable Cost? 如果是 Inventoriable Cost 而誤計為 Noninventoriable Cost, 對財務報表有無影響? (6 分)
2. EOQ(Economic Order Quantity)與 JIT(Just In Time) Production System 有否衝突之處? 為何很多公司沒有採 JIT? 又, JIT 與 Production Losses 及 Velocity 有何關係? (7 分)
3. 成本制度中有 Activity Based Costing 及 Direct Costing, 請說明這兩種制度存在的價值, 並討論其是否有相互矛盾之處。 (6 分)
4. 影響成本習性(Cost Behavior)的因素有那些? 而利量分析(Cost-Volume-Profit Analysis)有幾種假設條件? 在現實的世界中這些假設幾乎不可能存在, 為何我們還要學習利量分析? (6 分)
5. 管理當局下決策時會考慮 Quantitative 因素及 Qualitative 因素, 請就 Make or Buy, Operate or Shut Down 及 Opportunity Cost 舉例說明 Quantitative Factors 及 Qualitative Factors。 (7 分)
6. 資本支出的決策可採 NPV(Net Present Value)法及 IRR(Internal Rate-of-Return)法, 但若 A、B 兩種方案用 NPV 法 A 方案優於 B 方案, 而用 IRR 法時卻是 B 方案優於 A 方案時, 應如何克服? 又, 當加權平均資金成本(Weighted Average Cost of Capital)大於 Fisher Rate 時, 應如何做資本支出方案的決策? (8 分)
7. 標準成本制度是一種 Feedback Control System, 其目的為何? 又, 當目標達到後, 差異處理的方法及原則又如何? 一般而言, 不利價格差異及不利的材料用量差異責任感歸屬那一部門? 有否例外狀況? (8 分)
8. 成功大學醫學院附設醫院是中南部最大的教學醫院, 有 800 張病床, 現任黃院長將於 87 年 7 月底任期屆滿, 新任院長目前正遴選中。成大醫院醫師總數有 1/3 是基礎醫學, 另 2/3 為臨床醫師, 若你是某院長候選人的智囊團, 你是否要幫候選人提出成大醫院採責任會計制度, 即從盈餘中提撥一定比例(根據醫師對醫院貢獻之多少)發給醫師績效獎金? 請簡述將它列入院長候選人政見贊成或反對的理由。 (8 分)

(背面仍有題目, 請繼續作答)

二、計算及選擇題 (請按題號順序作答, 計算題兩小題, 選擇題五小題, 本大題共 44 分)

1. Simon company markets two products with the following unit selling prices and variable costs:

	Product A	Product B
Selling price	\$2.00	\$4.00
Variable costs	\$1.20	\$1.60

On the assumption that the two products would provide equal amounts of sales revenue, the controller prepared a cost-volume-profit analysis and budgeted a profit of \$140,400 on sales of \$800,000 for the year 1997. At the end of 1997, the following income was reported:

Sales revenue:		
Product A	\$480,000	
Product B	\$320,000	\$800,000
Variable costs		\$410,000
		\$390,000
Nonvariable costs		259,600
Net income		\$130,400

The president of the company is planning an investigation of costs because, in the president's words, "If the profits went down, obviously the costs must have gone up." Required: What would be your reply to the president? Selling prices did not change during 1997. (10分)

2. Lisa Manufacturing produces a plastic toy in a two-stage manufacturing operation. The company uses a weighted-average process-costing system. During the month of June, the following data were recorded for the Finishing Department:

Units of beginning inventory(25% conversion)	10,000
Cost of direct materials in beginning work in process.	\$0
Units started	70,000
Units completed	50,000
Units in ending inventory(95% conversion)	20,000
Normal spoilage units	7,000
Costs added during current period	
Direct materials	\$655,200
Direct labor	\$635,600
Overhead	\$616,000
Work in process, beginning	
Conversion costs	\$42,000
Transferred-in costs	\$82,900
Cost of units transferred in during current period	\$647,500

Conversion costs are incurred evenly throughout the process. Direct materials costs are incurred when production is 90% complete. Inspection occurs when production is 80% complete. Spoiled units are disposed of at zero net disposal price.

Required:

- (1) Compute the normal spoilage.
- (2) Compute the work in process(ending inventory).
- (3) Compute the total cost transferred to the finished goods. (15分)

3. The following are the Gent Company's unit costs of manufacturing and marketing a high-style pen at a level of 20,000 units per month:

Manufacturing costs	
Direct materials	\$1.00
Direct labor	1.20
Variable overhead	0.80
Fixed overhead	0.50
Marketing costs	
Variable	1.50
Fixed	0.90

Required:

The following situations refer only to the preceding data; there is no connection between the situations. Unless stated otherwise, assume a regular selling price of \$6 per unit.

Choose the best answer to each of the five questions. Support each answer with summarized computations.

- (1) The pen is usually produced and sold at the rate of 240,000 units per year (an average of 20,000 per month). The selling price is \$6 per unit, which yields total annual sales of \$1,440,000. Total costs are \$1,416,000, and operating income is \$24,000, or \$0.10 per unit. Market research estimates that unit sales could be increased by 10% if prices were cut to \$5.80. Assuming the implied cost-behavior patterns to be correct, this action, if taken, would
- Decrease operating income by a net of \$7,200.
 - Decrease operating income by \$0.20 per unit (\$48,000) but increase operating income by 10% of sales (\$144,000) for a net increase of \$96,000.
 - Decrease unit fixed costs by 10%, or \$0.14, per unit, and thus decrease operating income by \$0.06 (\$0.20 - \$0.14) per unit.
 - Increase unit sales to 264,000 units, which at the \$5.80 price would give total sales of \$1,531,200; costs of \$5.90 per unit for 264,000 units would be \$1,557,600, and a loss of \$26,400 would result.
 - None of these.

- (2) A cost contract with the government for 5,000 units of the pens calls for the reimbursement of all manufacturing costs plus a fixed fee of \$1,000. No variable marketing costs are incurred on the government contract. You are required to compare the following two alternatives:

Sales Each month to	Alternative A	Alternative B
Regular customers	15,000 units	15,000 units
Government	0 units	5,000 units

Operating income under alternative B is greater than that under alternative A by (a) \$1,000, (b) \$2,500, (c) \$3,500, (d) \$300, (e) None of these.

- (3) The company wants to enter a foreign market in which price competition is keen. The company seeks a one-time-only special order for 10,000 units on a minimum-unit-price basis. It expects that shipping costs for this order will amount to only \$0.75 per unit, but the fixed costs of obtaining the contract will be \$4,000. The company incurs no variable marketing costs other than shipping costs. Domestic business will be unaffected. The selling price to break even is (a) \$3.50, (b) \$4.15, (c) \$4.25, (d) \$3.60, (e) \$5.0.
- (4) The company has an inventory of 1,000 units of pens that must be sold immediately at reduced prices. Otherwise, the inventory will be worthless. The unit cost that is relevant for establishing the minimum selling price is (a) \$4.50, (b) \$4.00, (c) \$3.60, (d) \$5.90, (e) \$1.50.
- (5) A proposal is received from an outside supplier who will make and ship these high-style pens directly to the Gent Company's customers as sales orders are forwarded from Gent's sales staff. Gent's fixed marketing costs will be unaffected, but its variable marketing costs will be slashed by 20%. Gent's plant will be idle, but its fixed manufacturing overhead will continue at 50% of present levels. How much per unit would the company be able to pay the supplier without decreasing operating income?
- \$4.75, (b) \$3.95, (c) \$2.95, (d) \$5.35, (e) None of these.

(選擇題共 19 分)