

※ 題目共三大題，試卷共三頁

1. 簡答題：(請按順序作答，每小題 8 分，7 小題共 56 分)

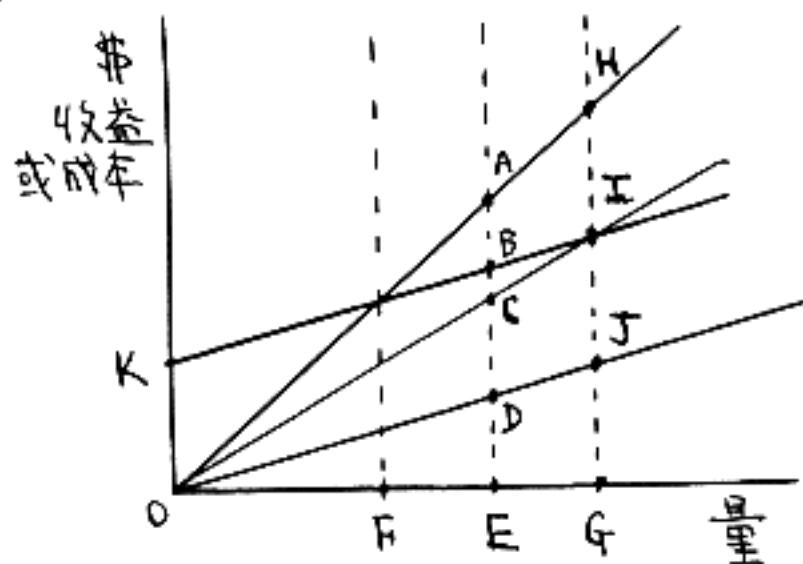
(1) 請解釋下面句子之意義

- a. The EOQ model trades off order costs vs. carrying costs.
- b. Safety stock computations trade off stockout costs vs. carrying costs.

(2) ABM(activity based management)能幫 top management 作好【1】management control 【2】reengineering 【3】special order 的決策，請簡單舉例說明之。

(3) 品質成本有 prevention costs, appraisal costs 及 failure costs，請簡述三者之間之相互關係，又你認為何種成本較為重要？

(4) 下圖 KI 是彈性預算的總成本線，OI 是標準成本線，OI 線與 KI 線平行，而 OH 是收益線。



請根據上圖回答下列問題：

- a. 當產量是 OE 時，預算的固定成本是多少？
- b. 當產量是 OE 時，預算的變動成本是多少？
- c. 當銷量是 OE 時，標準毛利是多少？
- d. 當銷量是 OE 時，預算毛利是多少？假設沒有存貨變動(inventory change)
- e. 正常產能(normal capacity)是多少？
- f. AB 與 HI 差異的原因是什麼？

(5) Production Losses 是產品成本 (Product Cost) 或期間成本 (Period Cost)？請舉例說明在採分步成本制度先進先出法對 Spoilage 及 Internal Failure Cost 的會計處理。

(6) 資本支出方案的抉擇有【a】 NPV (Net Present Value) 法 【b】 IRR (Internal Rate of Return) 法 【c】 Payback Method 【d】 Breakeven Time Method 等。請問：  
甲、【c】與【d】有何不同？  
乙、如果各方案因採用方法不一樣，使優先順序有衝突，應如何克服？  
丙、為何先進國家大部份公司，對資本支出方案的抉擇偏好 Payback Method？

(7) 績效衡量可分為財務與非財務衡量 (Non-financial Performance Measures) 請舉例說明：  
甲、什麼是財務衡量？你認為哪一種方法較有意義？  
乙、什麼是非財務衡量？哪一種較重要？

(背面仍有題目,請繼續作答)

2. 立景網路公司發展 Lookmeup.com 網站，2000 年度製造費用差異分析結果如下：

閒置產能差異	\$17,000 不利
效率差異	\$24,000 有利
變動製造費用 spending 差異	\$37,000 有利
固定製造費用 spending 差異	\$14,000 不利

假設實際製造費用 \$420,000，其中固定製造費用是 220,000，請計算 applied overhead 中的固定製造費用，及變動製造費用各多少？（本題 9 分）

3. 計算題（每小題 5 分，7 小題共 35 分）

(1) Lane Co. produces main products Kul and Wu. The process also yields by-product Zef. Net realizable value of by-product Zef is subtracted from joint production cost of Kul and Wu.

The following information pertains to production in July 2000 at a joint cost of \$54,000:

product	Units produced	Market value	Additional cost after split-off
Kul	1,000	\$40,000	\$0
Wu	1,500	35,000	0
Zef	500	7,000	3,000

If Lane uses the net realizable value method for allocating joint cost, how much of the joint cost should be allocated to product Kul? \_\_\_\_\_

(2) The Polly Co. wishes to determine the amount of safety stock that it should maintain for Product D that will result in the lowest cost. The following information is available:

Stockout cost	\$80 per occurrence
Carrying cost of safety stock	\$2 per unit
Number of purchase orders	5 per year

The available options open to Polly are as follows:

Units of safety stock	Probability of running out of safety stock
10	50%
20	40%
30	30%
40	20%
50	10%
55	5%

The number of units of safety stock that will result in the lowest cost are? \_\_\_\_\_

(3) Birney Co. is planning its advertising campaign for 2000 and has prepared the following budget data based on a zero advertising expenditure:

Normal plant capacity	200,000 units
Sales	150,000 units
Selling price	\$25.00 per unit
Variable manufacturing costs	\$15.00 per unit
Fixed costs:	
Manufacturing	\$800,000
Sales and administrative	\$700,000

An advertising agency claims that an aggressive advertising campaign would enable Birney to increase its unit sales by 20%. What is the maximum amount that Birney can pay for advertising and obtain an operating profit of \$200,000?

- (4) Kipling Co. invested in an 8-year project. It is expected that the annual cash flow from the project, net of income taxes, will be \$20,000. Information on present value factors is as follows:

Present value of \$1 at 12% for eight periods	0.404
Present value of an ordinary annuity of \$1 at 12% for eight periods	4.968

Assuming that Kipling based its investment decision on an internal rate of return of 12%, how much did the project cost?

- (5) The following standard costs pertain to a component part manufactured by Ashby Co.:

Direct materials	\$2
Direct manufacturing labor	5
Factory overhead	20
Standard cost per unit	27

Factory overhead is applied at \$1 per standard machine hour. Fixed capacity cost is 60% of applied factory overhead, and is not affected by any "make or buy" decision. It would cost \$25 per unit to buy the part from an outside supplier. In the decision to "make or buy," what is the total relevant unit manufacturing cost to be considered?

- (6) Paulson Company had inventories at the beginning and end of 1999 as follows:

	1/1/99	12/31/99
Raw materials	\$55,000	\$65,000
Work in process	96,000	80,000
Finished goods	50,000	85,000

During 1999 the following costs were incurred:

Raw materials purchased	\$400,000
Direct manufacturing labor payroll	220,000
Factory overhead	330,000

Paulson's cost of goods sold for 1999 was?

- (7) Dex Co. had the following production for the month of June:

	Units
Work in process at June 1	10,000
Started during June	40,000
Completed and transferred to finished goods	33,000
Abnormal spoilage incurred	2,000
Work in process at June 30	15,000

Materials are added at the beginning of the process. As to conversion cost, the beginning work in process was 70% completed and the ending work in process was 60% completed. Spoilage is detected at the end of the process. Using the weighted-average method, the equivalent units for June, with respect to conversion cost, were?