

# 淡江大學八十九學年度碩士班招生考試試題

123

系別：會計學系

科目：成本與管理會計

本試題共 三 頁

1. ABC Company, a manufacturer of quality handmade walnut bowls, has a steady growth in sales for the past five years. To prepare for next year's market campaign, the company's controller has prepared and presented the following data for the current year, 19-8:

Variable costs (per bowl)	
Direct manufacturing labor	\$ 8.00
Direct materials	3.25
Variable costs (manufacturing, marketing & administration)	2.50
Total variable costs	\$13.75
Fixed costs	
Manufacturing	\$25,000
Marketing	40,000
Administration	70,000
Total fixed costs	135,000
Selling price per bowl	\$25.00
Expected revenues, 19-8 (20,000 units)	\$500,000
Income tax rate	40%

Required: (16%)

- (1) What is the projected net income for 19-8? (3%)
- (2) What is the breakeven point in units for 19-8? (3%)
- (3) If the additional \$11,250 is spent for advertising in 19-8, what is the required 19-8 revenues for maintaining the same net income as in question (1)? (4%)
- (4) If the company needs to pay bond interest 65,000 and dividend 42,000 in 19-8, What the projected sales is needed at least in 19-8? (6%)

2. Fashion Flair operates a chain of 10 retail department stores. Each department store makes its own purchasing decisions. Barry Lee, assistant to the president of Fashion Flair, collects the data for the most recent year for ten retail department stores of Fashion Flair. Then he decide to use regression analysis to examine whether one or more of variables are cost drivers of Purchasing Department costs (PDC). Summary results for use these regressions are as follows:

Model	Description by Variable	Coefficient	Standard error	t-value
1	Constant	\$1,039,016	\$343,439	3.03
	Independent variable 1: MPS $R^2 = .08$ Durbin-Watson statistic = 2.41	0.0031	0.0037	0.84
2	Constant	\$730,716	\$265,419	2.75
	Independent variable 1: NPO $R^2 = .42$ Durbin-Watson statistic = 1.98	\$156.97	\$64.69	2.43
3	Constant	\$814,862	\$247,821	3.29
	Independent variable 1: NS $R^2 = .39$ Durbin-Watson statistic = 1.97	\$3,875	\$1,697	2.28
4	Constant	\$485,384	\$257,477	1.89
	Independent variable 1: NPO	\$123.22	\$57.69	2.14
	Independent variable 2: NS $R^2 = .63$ Durbin-Watson statistic = 1.90	\$2,952	\$1,476	2.00
5	Constant	\$494,684	\$310,205	1.59
	Independent variable 1: NPO	\$124.05	\$63.49	1.95
	Independent variable 2: NS	\$2,984	\$1,622	1.84
	Independent variable 3: MPS $R^2 = .63$ Durbin-Watson statistic = 1.90	-0.0002	0.0030	-0.07

MPS: Dollar Value of merchandise purchased

NPO: Number of purchase orders

NS: Number of suppliers

◀ 注意背面尚有試題 ▶

P.1  
本試題雙面印製

# 淡江大學八十九學年度碩士班招生考試試題

系別：會計學系

科目：成本與管理會計

本試題共 三 頁

The coefficients of correlation between pairwise combinations of the variables are:

	PDC	MPS	NPO
MPS	.29		
NPO	.65	.27	
NS	.63	.34	.29

Require: (24%)

- (1) From model 1-3, which one of cost model would you recommend for Barry Lee? (8%)
- (2) Comparing models between 4 and 5, please chose one for the company and present your reasons. (8%)
- (3) What difficulties do not arise in simple regression analysis that may arise in multiple regression analysis? Is there evidence of such difficulties in either of the multiple regressions present in this question? Explain. (8%)

3. 加州普騰公司生產電子用品產品，該公司預計一九九九年產品銷售單位為 80,000 單位，惟以該公司目前之產能足以生產單位可達 120,000 單位，其每單位變動成本為 \$12，且其固定成本為 \$240,000。該公司總經理羅傑提議採用成本加成方式，即以全部成本加 20% 作為產品之訂價。

試作: (17%)

- (1). 基於總經理羅傑之提議，計算該公司一九九九年產品之訂價為若干? (3%)
- (2). 試列舉五種決定加成(多少)可能考慮之因素(項目). (5%)
- (3). 行銷部經理武德基於不同需求量，提出不同價格之資訊如下：

每單位產品價格	需求量(單位)
\$16	120,000
17	100,000
18	80,000
19	70,000
20	60,000

在此資訊下，如固定成本不因需求量而改變，則總經理羅傑如何訂價? (5%)

- (4). 依據(2)之資訊，如該公司採用滲透式策略訂價，則總經理羅傑可能之訂價為何? 為什麼? (4%)

4. 蒙特公司 1997 年採變動成本法編制之損益表內容如下：

銷貨收入 (25,000 * \$40)		\$1,000,000
變動成本:		
期初存貨 (1,000 * \$24)	24,000	
變動製成品成本 (29,000 * \$24)	696,000	
期末存貨 (5,000 * \$24)	-120,000	
變動製造銷貨成本	\$600,000	
變動銷管成本 (25,000 * \$1.2)	30,000	
變動成本		630,000
邊際貢獻		\$ 370,000
固定成本:		
固定製造成本	120,000	
固定銷管成本	190,000	
固定成本		310,000
營業利益		\$ 60,000

P.2

本試題雙面印製



# 淡江大學八十九學年度碩士班招生考試試題

系別：會計學系

科目：成本與管理會計

本試題共 三 頁

P. 3

該公司 1997 年之固定成本及單位變動成本與 1996 年相同，其基準產能水準為 30,000 單位，在編製對外財務報告時，任何差異均直接沖轉銷貨成本。

試作：(18%)

- (1). 請就上述資訊，改以歸納成本法對外提出損益表。(10%)
- (2). 請解兩種方法下營業利益之差異。(4%)
- (3). 請說明何以由變動成本法調整為歸納成本法(而非反方向)之兩項主要理由。(4%)

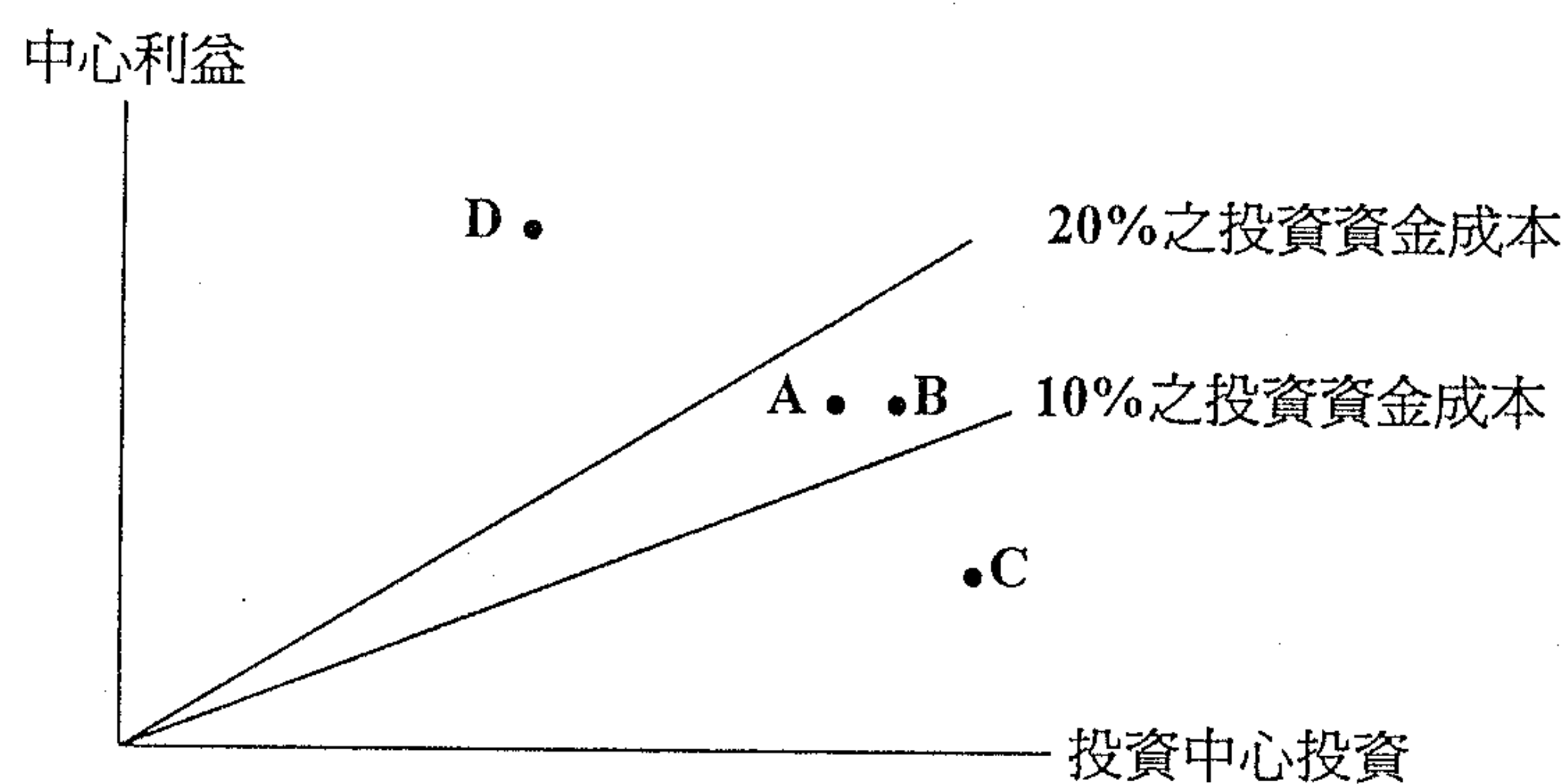
5. 德行公司正在編製下年度資本預算，相關之可行方案及金額假設如下：

方案	年數	投資額	NPV (0%)	NPV (6%)	NPV (8%)	NPV (10%)	NPV (12%)	NPV (14%)
A	5	200,000	100,000	70,000	30,000	0	(30,000)	(70,000)
B	5	200,000	120,000	72,000	0	(20,000)	(50,000)	(90,000)

試作：(12%，每小題 4%)

- (1). AB 兩方案如屆期均無殘值，其平均投資報酬率何者為佳？請列示計算。
- (2). 如該公司之最低需求報酬率為 6%，請以 NPV 法比較 AB 兩方案，並做選擇決策。請說明理由。
- (3). 以內部報酬率法比較 AB 兩方案，並做選擇決策(最低需求報酬率如仍為 6%)。請說明理由。

6. 統一公司設有 ABCD 四個投資中心，該公司之投資資金成本假設為 10%，上年度各中心之績效如下圖所示：



試問：(13%)

- (1) 以剩餘盈益(residual income)法衡量，ABCD 四個投資中心績效排序為何？(3%)
- (2) 以投資報酬率(rate of return of investment)法衡量，AB 兩個中心績效何者為佳？請說明理由。(3%)
- (3) 如該公司之資金成本由 10%提高至 20%，則對各中心之績效衡量有何不同？(3%)
- (4) 在(1)及(2)小題兩種衡量法所依據之主要經濟學理論為何？(4%)