

# 淡江大學 95 學年度碩士班招生考試試題

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系別：會計學系

科目：成本與管理會計

准帶項目請打「V」	
✓	簡單型計算機

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The work done in Department A is measured by the direct labor-hours of materials-handling time. The work done in Department B is measured by the kilowatt-hours of power. The budgeted costs of the support departments for the coming year are

	Department A (Materials Handling)	Department B (Power Generation)
Variable indirect labor and indirect materials costs	\$ 70,000	\$10,000
Supervision	10,000	10,000
Depreciation	20,000	20,000
	<u>\$100,000</u>	<u>\$40,000</u>
	+ Power costs	+ Materials-handling costs

The budgeted costs of the operating departments for the coming year are \$1,500,000 for Department X and \$800,000 for Department Y.

Supervisory costs are salary costs. Depreciation in B is the straight-line depreciation of power-generation equipment in its nineteenth year of an estimated 25-year useful life; it is old, but well-maintained, equipment.

**Required**

1. What are the allocations of costs of support departments A and B to operating departments X and Y using the reciprocal method? (Rounding to nearest dollar.) 10%
  2. An outside company has offered to supply all the power needed by the Manes Company and to provide all the services of the present power department. The cost of this service will be \$40 per kilowatt-hour of power. Should Manes accept? Explain. 10%
5. Summit Equipment specializes in the manufacture of medical equipment, a field that has become increasingly competitive. Approximately two years ago, Ben Harrington, president of Summit, decided to revise the bonus plan (based, at the time, entirely on operating income) to encourage division managers to focus on areas that were important to customers and that added value without increasing cost. In addition to a profitability incentive, the revised plan includes incentives for reduced rework costs, reduced sales returns, and on-time deliveries. Bonuses are calculated and awarded semiannually on the following basis. A base bonus is calculated at 2% of operating income; this amount is then adjusted as follows:
- a. (i) Reduced by excess of rework costs over and above 2% of operating income
  - (ii) No adjustment if rework costs are less than or equal to 2% of operating income
  - b. (i) Increased by \$5,000 if more than 98% of deliveries are on time, and by \$2,000 if 96% to 98% of deliveries are on time
  - (ii) No adjustment if on-time deliveries are below 96%
  - c. (i) Increased by \$3,000 if sales returns are less than or equal to 1.5% of sales
  - (ii) Decreased by 50% of excess of sales returns over 1.5% of sales

*Note:* If the calculation of the bonus results in a negative amount for a particular period, the manager simply receives no bonus, and the negative amount is not carried forward to the next period.

Results for Summit's Charter Division and Mesa Division for 2006, the first year under the new bonus plan, follow. In 2005, under the old bonus plan, the Charter Division manager earned a bonus of \$27,060 and the Mesa Division manager, a bonus of \$22,440.

	Charter Division		Mesa Division	
	January 1, 2006 to June 30, 2006	July 1, 2006 to Dec. 31, 2006	January 1, 2006 to June 30, 2006	July 1, 2006 to Dec. 31, 2006
Revenues	\$4,200,000	\$4,400,000	\$2,850,000	\$2,900,000
Operating income	\$462,000	\$440,000	\$342,000	\$406,000
On-time delivery	95.4%	97.3%	98.2%	94.6%
Rework costs	\$11,500	\$11,000	\$6,000	\$8,000
Sales returns	\$84,000	\$70,000	\$44,750	\$42,500

**Required**

- (1) Why did Harrington need to introduce these new performance measures? That is, why does Harrington need to use these performance measures in addition to the operating-income numbers for the period? 6%
- (2) Calculate the bonus earned by each manager for each six-month period and for 2006. 8%
- (3) What effect did the change in the bonus plan have on each manager's behavior? Did the new bonus plan achieve what Harrington desired? What changes, if any, would you make to the new bonus plan? 6%

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108-2

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1. Morano Company budgeted production and sales at its maximum capacity of 20,000 units for 2006. However, Morano was able to produce and sell only 18,000 units for the year. There are no beginning or ending inventories. Other data for 2006 follow:

Budgeted fixed overhead costs	\$500,000
Budgeted selling price	\$100
Budgeted variable cost per unit	\$40

**Required**

- (1) Calculate the operating income based on the budgeted profit per unit. 5%
- (2) Compute sales-volume variance, production-volume variance, and operating income volume variance. What do each of these variances measure? 15%

2. The Jinwa Corporation sells two brands of wine glasses: Plain and Chic. Jinwa provides the following information for sales in the month of June 2003:

Static-budget total contribution margin	\$5,600
Budgeted units to be sold of all glasses in June 2003	2,000 units
Budgeted contribution margin per unit of Plain	\$2 per unit
Budgeted contribution margin per unit of Chic	\$6 per unit
Total sales-quantity variance	\$1,400 U
Actual sales-mix percentage of Plain	60%

All variances are to be computed in contribution-margin terms.

**Required**

- (1) Calculate the sales-quantity variances for each product for June 2003. 10%
- (2) Calculate the individual product and total sales-volume variances for June 2003. 10%

3. Yves Parfum Company blends and sells designer fragrances. It has a Men's Fragrances Division and a Women's Fragrances Division, each with different sales strategies, distribution channels, and product offerings. Yves is now considering the sale of a bundled product consisting of a men's cologne and a women's perfume. For the most recent year, Yves reported the following:

	A	B
i	Product	Retail Price
2	Monaco (men's cologne)	\$ 80
3	Innocence (women's perfume)	120
4	L'Amour (Monaco + Innocence)	180

Further assume units sold of Monaco and Innocence in the most recent year are:

Monaco	30,000 units
Innocence	10,000 units

L'Amour's managers believe that, because Monaco sells three times as many units as Innocence, L'Amour's sales are three times more likely to be driven by Monaco as the primary product.

**Required**

- (1) Allocate revenues from the sales of L'Amour to Monaco and Innocence using the weighted Shapely value method. 15%
- (2) What is the advantage of using the weighted Shapely value method? 5%

4. The Manes Company has two products. Product 1 is manufactured entirely in Department X. Product 2 is manufactured entirely in Department Y. To produce these two products, the Manes Company has two support departments: A (a materials-handling department) and B (a power-generating department).

An analysis of the work done by departments A and B in a typical period follows:

Supplied By	Used By			
	A	B	X	Y
A	—	100	250	150
B	500	—	100	400

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