

125 1

淡江大學 96 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

准帶項目請打「V」	
✓	簡單型計算機

本試題發 3 之 1 頁

I. Multiple choice (@4%, sum 20%, Answers in the following form)

No. of problem	I-1	I-2	I-3	I-4	I-5
Answer					

- Place the following steps in the order suggested by the seven steps used to assign costs to individual jobs.
 - Identify indirect costs
 - Compute the total cost of the job
 - Select cost-allocation bases
 - Compute the indirect cost rate
 - ACDB
 - CADB
 - BACD
 - DCAB
- If actual indirect-cost rates were calculated monthly rather than annually, then for the month of February with only 28 days
 - variable indirect-cost rates would be lower.
 - total indirect-cost rates would be higher.
 - fixed indirect-cost rates would be lower.
 - monthly output would be higher.
- Absorption costing
 - expenses marketing costs as cost of goods sold.
 - treats direct manufacturing costs as a period cost.
 - includes fixed manufacturing overhead as an inventoriable cost.
 - is required for internal reports to managers.
- The purpose of the balanced scorecard is BEST described as helping an organization
 - develop customer relations.
 - mobilize employee skills for continuous improvements in processing capabilities, quality, and response times.
 - introduce innovative products and services desired by target customers.
 - translate an organization's mission and strategy into a set of performance measures that help to implement the strategy.
- The TKU Corporation used regression analysis to predict the annual cost of indirect materials. The results were as follows:

Indirect Materials Cost Explained by Units Produced

Constant	\$21,890
Standard error of Y estimate	\$4,560
r^2	0.7832
Number of observations	22
X coefficient(s)	11.75
Standard error of coefficient(s)	2.1876

What is the linear cost function?

- $Y = \$21,890 + \$11.75X$
- $Y = \$4,560 + \$5.15X$
- $Y = \$20,100 + \$4.60X$
- none of the above

本試題雙面印製

125-2 淡江大學 96 學年度碩士班招生考試試題

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本試題共 3 之 2 頁

- II. TKU Corporation produces a special line of product A. TKU Corporation produces product A in batches. To manufacture a batch of product A, TKU Corporation must set up the machines and molds. Setup costs are batch-level costs because they are associated with batches rather than individual units of products. A separate Setup Department is responsible for setting up machines and molds for different styles of product A.
- Setup overhead costs consist of some costs that are variable and some costs that are fixed with respect to the number of setup-hours. The following information pertains to January 2007.

	Static-budget Amounts	Actual Amounts
product A produced and sold	60,000	56,000
Batch size (number of units per batch)	200	250
Setup-hours per batch	5	4
Variable overhead cost per setup hour	\$10	\$9
Total fixed setup overhead costs	\$22,500	\$22,000

Required:

- Calculate the efficiency variance for variable setup overhead costs.
- Calculate the spending variance for variable setup overhead costs.
- Calculate the production-volume variance for fixed setup overhead costs.

(20%)

- III. Acc's Art manufactures various picture frames. Each new employee takes 10 hours to make the first picture frame and 8 hours to make the second. The manufacturing overhead charge per hour is \$20.

Required:

- What is the learning-curve percentage, assuming the cumulative average method? Or assuming the incremental unit-time method?
- What is the time needed to build 8 picture frames by a new employee using the cumulative average-time method?
- What is the time needed to produce the 16th frame by a new employee using the incremental unit-time method?

- IV. Acc Table Company manufactures two modular types of tables, one for the residential market, and the other for the office market. Budgeted and actual operating data for the year 2006 are:

Static Budget	Residential	Office	Total
Number of tables sold	130,000	70,000	200,000
Contribution margin	\$13,000,000	\$5,600,000	\$18,600,000
Actual Results	Residential	Office	Total
Number of tables sold	124,200	82,800	207,000
Contribution margin	\$11,178,000	\$6,624,000	\$17,802,000

Prior to the beginning of the year, a products research firm estimated the industry volume for residential and office tables of the type sold by the Table Company to be 1,200,000. Actual industry volume for the year 2006 was only 1,100,000 tables.

Required:

Compute the following variances in terms of contribution margin.

- Compute the total sales-volume variance.
- Compute the sale-mix variance and the sales-quantity variance by type of table, and in total.
- Compute the market-share variance and market-size variance.

(20%)

125-27

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簡單型計算機

本試題共 33 頁

- V. Following a strategy of product differentiation, Tku Corporation makes a high-end computer monitor, LCD12. Tku Corporation presents the following data for the years 20x5 and 20x6:

	<u>20x5</u>	<u>20x6</u>
Units of LCD12 produced and sold	5,000	5,500
Selling price	\$400	\$420
Direct materials (pounds)	15,000	15,375
Direct materials costs per pound	\$40	\$44
Manufacturing capacity for LCD12 (units)	10,000	10,000
Conversion costs	\$1,000,000	\$1,100,000
Conversion costs per unit of capacity	\$100	\$110
Selling and customer-service capacity (customers)	60	58
Total selling and customer-service costs	\$360,000	\$362,500
Selling and customer-service capacity cost per customer	\$6,000	\$6,250

Tku Corporation produces no defective units but it wants to reduce direct materials usage per unit of LCD12 in 20x6. Manufacturing conversion costs in each year depend on production capacity defined in terms of LCD12 units that can be produced. Selling and customer-service costs depend on the number of customers that the customer and service functions are designed to support. Tku Corporation has 46 customers in 20x5 and 50 customers in 20x6. The industry market size for high-end computer monitors increased 5% from 20x5 to 20x6.

Required:

- What is the revenue effect of the growth component?
- What is the cost effect of the growth component?
- What is the net effect on operating income as a result of the growth component?

(20%)