

靜宜大學 104 學年度碩士班招生考試試題

學系：會計學系

科目：成本與管理會計

一、選擇題：(35%)

1. 甲公司之製造成本結構：主要成本占 70%，加工成本占 40%，若直接人工成本為\$210,000，則直接材料成本為何？
(A)\$1,200,000 (B)\$900,000 (C)\$630,000 (D)\$1,260,000
2. 乙公司生產單一產品，以機器小時作為製造費用分攤基礎，每單位產品之標準機器小時為 5 機器小時，標準固定製造費用分攤率為\$36，計算如下：
預計固定製造費用 / 正常產能之機器小時 = $360,000 / 10,000 = 36$
今年度實際產量為 1950 單位，實際銷量為 1920 單位，製造費用能量差異(volume variance) 為何？
(A)9,000(不利) (B)\$5,400(不利) (C)\$14,400(不利) (D) \$1,080 (不利)
3. 丙產品分離點售價為\$600,000，分攤之聯合成本為\$320,000，可分離加工成本為\$350,000，加工後售價為\$1,000,000，有關丙產品是否進一步加工決策，下列敘述句何者為真？
(A)直接出售之淨利大於進一步加工之淨利
(B)進一步加工，淨利增加\$50,000
(C)進一步加工，淨利增加\$330,000
(D)進一步加工，淨利增加\$650,000
4. 丁投資案之投資成本為\$ 2,500,000，可創造\$4,000,000 之銷貨額，利潤率為 20%，若其必要報酬率為 12%，丁投資案之剩餘淨利(residual income)為何？
(A)\$320,000 (B)\$1,280,000 (C)\$500,000 (D)\$20,000
5. 戊公司擬購入送貨貨車一輛，成本\$1,200,000，使用年限 4 年，無殘值，採直線法提列折舊，所得稅率為 20%，請問每年折舊費用\$300,000 對資本預算決策中現金流量之影響為何？
(A)\$0 (B) 現金流出\$300,000 (C)現金流出\$240,000 (D)現金流入\$60,000
6. 己公司採用作業基礎成本制度(Activity-based costing)，有關製造費用的相關資料如下：

產品名稱	A 產品	B 產品	成本庫
整備次數	4	6	\$200,000
機器小時	70,000	30,000	\$300,000

B 產品應負擔之製造費用為何？

- (A)\$150,000 (B)\$210,000 (C)\$250,000 (D)\$300,000
7. 庚公司生產人造衛星，第一座之人工成本為\$600,000，假設適用 80%之學習曲線，在累積平均時間學習模式(cumulative average-time learning model)下，在生產和出售另 3 座人造衛星後，庚公司接受 4 座人造衛星之訂單時，其預估該訂單之人工總成本為何？
(A)\$1,228,800 (B)\$921,600 (C)\$2,400,000 (D)\$1,536,000

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二、AA Company manufactures and sells AI chips. The following information was obtained:

Selling price	\$100
Units sold	12000
Variable manufacturing costs	40
Fixed manufacturing costs	300000
Variable marketing costs	20
Fixed marketing costs	150000

Required: (40%)

1. Compute the breakeven point in units.(5%)
2. Compute degree of operating leverage.(5%)
3. Compute the safety margin in dollars. (5%)
4. How many AI chips must be sold if the target operating income is \$50000. (5%)
5. If the budgeted and actual production for AA Company is 15000 AI chips, please
 - (i) calculate the absorption costing profits. (5%)
 - (ii) calculate the variable costing profits. (5%)
 - (iii) reconcile the operating incomes under variable costing and absorption costing. (5%)
6. There is a one-time-only special order of 1000 AI chips at \$45. If this special order could be accepted without incurring any marketing costs and affecting any normal sales, should the company accept the special order? Show your calculations. (5%)

三、BB Company uses the weighted-average method of process costing. In July, the following data were summarized:

Units of work in process- beginning inventory	12,500
Percentage completion of beginning work in process units	20%
Units started	87,500
Units completed	62,500
Units of work in process- ending inventory	25,000
Percentage completion of ending work in process units	80%
Spoiled units	?
Total costs added during current period:	
Direct materials	\$600,000
Conversion costs	\$890,000
Work in process- beginning:	
Direct materials	0
Conversion costs	\$28,000

Direct material costs are added when production is 50% complete. Conversion costs are added evenly during the process. The inspection point is at the 60% stage of production. Normal spoilage is 10% of all good units that pass inspection. Spoiled units are disposed of at zero net disposal value.

Required:(25%)

1. Compute equivalent units for each cost category. (10%)
2. Assign total costs to units completed and transferred out (including normal spoilage), to abnormal spoilage, and to units in ending work in process (including normal spoilage).(15%)