國立高雄第一科技大學 105 學年度 碩士班 招生考試 試題紙

系 所 別：會計資訊系　　　　組 別：不分組

考科代碼：2442　　　　考 科：成本與管理會計學

注意事項：

1、各考科一律可使用本校提供之電子計算器，考生不得使用自備計算器，違者該科不予計分。

2、請於答案卷上規定之範圍作答，違者該題不予計分。

1. Glass House Manufacturing currently produces 1,000 glasses per month. The following per unit data for thousand apply for sales to regular customers:

Direct materials	$250
Direct manufacturing labor	40
Variable manufacturing	70
Fixed manufacturing overhead	50
Total manufacturing costs	$410

The plant has capacity for 2,000 glasses. Plant supervisor's salary is $15,000.

Required:

a. What is the total cost of producing 1,000 glasses? (5%)

b. What is the total cost of producing 1,500 glasses? (5%)

c. What is the per unit cost when producing 1,500 glasses? (5%)

2. Flyers Inc., had the following activities during 2015:

Direct materials:	
Beginning inventory	$ 22,000
Purchases	61,600
Ending inventory	10,800
Direct manufacturing labor	18,000
Manufacturing overhead	11,500
Beginning work–in–process inventory	1,000
Ending work–in–process inventory	3,500
Beginning finished goods inventory	25,000
Ending finished goods inventory	19,000

Required:

a、 What is the cost of direct materials used during 2015? (4%)

b、 What is cost of goods manufactured for 2015? (4%)

c、 What is cost of goods sold for 2015? (4%)

d、 What amount of prime costs was added to production during 2015? (4%)

e、 What amount of conversion costs was added to production during 2015? (4%)

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3. Aspen Manufacturing Company sells its products for $33 each. The current production level is 50,000 units, although only 40,000 units are anticipated to be sold.

Unit manufacturing costs are:	
Direct materials	$6.00
Direct manufacturing labor	$9.00
Variable manufacturing costs	$4.50
Total fixed manufacturing costs	$180,000
Marketing expenses	$3.00 per unit, plus $100,000 per year

Required:

a、Prepare an income statement using absorption costing. (10%)
b、Prepare an income statement using variable costing. (10%)

4. Pat, a Pizzeria manager, replaced the convection oven just six months ago. Today, Turbo Ovens Manufacturing announced the availability of a new convection oven that cooks more quickly with lower operating expenses. Pat is considering the purchase of this faster, lower-operating cost convection oven to replace the existing one they recently purchased. Selected information about the two ovens is given below:

	Existing	New Turbo Oven
Original cost	$60,000	$50,000
Accumulated depreciation	$ 5,000	—
Current salvage value	$40,000	—
Remaining life	5 years	5 years
Annual operating expenses	$10,000	$ 7,500
Disposal value in 5 years	$ 0	$ 0

Required:

a、What costs are sunk? (6%)
b、What costs are relevant? (8%)
c、What are the net cash flows over the next 5 years assuming the Pizzeria purchases the new convection oven? (6%)
d、What other items should Pat, as manager of the Pizzeria, consider when making this decision? (5%)

5. The Esther Valve Corporation was recently formed to produce a brass valve that forms an essential part of a compressor manufactured by a major corporation. The direct materials are added at the start of the production process while conversion costs are added uniformly throughout the production process. September is Parson's first month of operations, and therefore, there was no beginning inventory. Direct materials cost for the month totaled $2,800,000, while conversion costs equaled $3,600,000. Accounting records indicate that 1,600,000 valves were started in September and 1,400,000 valves were completed.

   Ending inventory was 20% complete as to conversion costs.

   Required:
   a、What is the total manufacturing cost per valve for September? (10%)
   b、Allocate the total costs between the completed valves and the valves in ending inventory. (10%)