系 所 別： 會計資訊系碩士班 　　　　　　組 別： 甲組

考科代碼： 2112 　　　　　　　　　　考 科： 成本與管理會計學

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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<u>答案卷上規定之範圍作答</u>，違者該題不予計分。

一、選擇題，共 12 題，每題 5 分

1. Which of the following costs can be ignored when making a decision?

   A. Opportunity costs. 　　　　B. Differential costs.

   C. Sunk costs. 　　　　　　　D. Relevant costs.

   E. All future costs.

2. Which of the following choices correctly shows how costs are accumulated in a process-costing system?

	By Batch	By Time Period	By Process or Department
A.	Yes	Yes	Yes
B.	Yes	Yes	No
C.	No	Yes	No
D.	No	Yes	Yes
E.	No	No	Yes

A. Choice A 　　　B. Choice B 　　　C. Choice C 　　　D. Choice D 　　　E. Choice E

3. Santa Fe Corporation has computed the following unit costs for the year just ended:

Direct material used	$25
Direct labor	19
Variable manufacturing overhead	35
Fixed manufacturing overhead	40
Variable selling and administrative cost	17
Fixed selling and administrative cost	32

Which of the following choices correctly depicts the per-unit cost of inventory under variable costing and absorption costing?

	Variable Costing	Absorption Costing
A.	$79	$119
B.	$79	$151
C.	$96	$119
D.	$96	$151
E.	Some other combination of figures not listed above.	

A. Choice A   B. Choice B   C. Choice C   D. Choice D   E. Choice E

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4. Pinero is considering a $600,000 investment in new equipment that is anticipated to produce the following net cash inflows:

Year	Net Cash Inflows
1	$120,000
2	250,000
3	110,000
4	80,000
5	160,000

If cash flows occur evenly throughout a year, the equipment's payback period is:

A. 4 years, 2 months.   B. 4 years, 3 months.   C. 4 years, 4 months.

D. 5 years.   E. some other period of time not noted above.

5. 直接人工的不利效率差異可能顯示：

　A 工作的安排很有效率　　　　　B 時間預算標準太寬鬆

　C 原訂工資率標準過高或過低　　D 機器的保養不是很適當，導致生產中斷

6. 下列何種情況，其使用作業基礎成本制之效益較低？

　A 公司相當重視各個部門耗用公司資源與各部門績效之狀況

　B 產品或勞務對間接資源的使用需求之差異性相當大

　C 當間接成本占總成本比例很高時

　D 大部分的製造成本與產品單位數量有關

7. It is usually difficult to find good cause-and-effect relationships between _____ and a cost allocation base.

　A product-sustaining costs   B facility-sustaining costs

　C batch-level costs   D unit-level costs

8. A key reason for using an ABC system rather than a department -costing system is because ABC assigns indirect costs:

　A in a less costly manner   B using broader averages

　C more simply than a department-costing system

　D to reflect differences required by different processes as well as customers

9.

天地公司製造兩種類型的音響設備，其於t年相關資訊如下：

	基本型	創新型
零件數	10	40
每單位直接人工小時	1.2	2.2
總直接人工小時數	156	550
每批生產數量	10	5
整備次數	13	50
零件處理次數	20	80

相關製造費用之資訊為：零件處理總成本為\$100,000，總人工成本為\$42,360，整備總成本為\$3,150，傳統成本分攤法是以直接人工小時為分攤基礎，試問在傳統成本分攤法下，每單位基本型音響設備應分攤的製造費用約為多少元？

(A)\$247.32 (B)\$296.79 (C)\$395.05(D)\$453.43

10. A major advantage of using the FIFO process-costing method is that:

  A FIFO provides managers with information about changes in the costs per unit from one period to the next

  B FIFO makes the unit cost calculations simpler

  C in contrast with the weighted-average method, FIFO is considered GAAP

  D All of these answers are correct.

11.

Weighty Steel processes a single type of steel. For the current period the following information is given:

	Units	Material Costs	Conversion Costs
Beginning Inventory	3,000	\$4,500	\$5,400
Started During the Current Period	20,000	32,000	78,200
Ending Inventory	2,500		

All materials are added at the beginning of the production process. The beginning inventory was 40% complete as to conversion, while the ending inventory was 30% completed for conversion purposes.

Weighty uses the weighted-average costing method.

What is the total cost assigned to the units completed and transferred this period?

A) \$113,160   B) \$120,100   C) \$109,440   D) \$107,010

12. A push-through system that manufactures finished goods for inventory on the basis of demand forecasts is referred to as _____.

  A just-in-time purchasing   B economic order quantity

  C materials requirements planning   D relevant total costs

13. The following data for the Panoid Garden Supplies Company pertains to the production of 2,000 garden spades during March. The spade consists of a wooden handle and a metal forged tool that comes in contact with the ground.

Direct Materials (all materials purchased were used):
Standard cost: $1.00 per handle and $3.00 per metal tool. Total actual cost: $9,000.
Materials flexible-budget efficiency variance was $500 unfavorable. Direct Manufacturing Labor:
Standard cost is 5 garden spades per hour at $20.00 per hour. Actual cost per hour was $21.00.
Labor efficiency variance was $500 favorable.

Required:
   a. What is the standard direct material amount per garden spade? (5%)
   b. What is the standard cost allowed for all units produced? (5%)
   c. What is the total direct materials flexible-budget variance? (5%)
   d. What is the direct material flexible-budget price variance? (4%)
   e. What is the total actual cost of direct manufacturing labor? (4%)
   f. What is the labor price variance for direct manufacturing labor? (5%)

14. Karen Hefner, a florist, operates retail stores in several shopping malls. The average selling price of an arrangement is $30 and the average cost of each sale is $18. A new mall is opening where Karen wants to locate a store, but the location manager is not sure about the rent method to accept. The mall operator offers the following three options for its retail store rentals:
   - paying a fixed rent of $15,000 a month, or
   - paying a base rent of $9,000 plus 10% of revenue received, or
   - paying a base rent of $4,800 plus 20% of revenue received up to a maximum rent of $25,000.

Required:
   a. For each option, compute the breakeven sales and the monthly rent paid at break-even. (6%)
   b. Beginning at zero sales, show the sales levels at which each option is preferable up to 5,000 units. (6%)