

國立高雄第一科技大學 107 學年度 碩士班 招生考試 試題紙

系 所 別：會計資訊系

組 別：甲組

考科代碼：2422

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。

一、選擇題(每題 4 分，共 68 分)

1. Forte, Inc. is studying whether to expand operations by adding a new product line. Which of the following choices correctly denotes the costs that should be considered in this decision?

Sunk Cost	Opportunity Cost
A. Yes	Yes
B. Yes	Sometimes
C. No	Yes
D. Yes	No
E. No	No

2. McAlister Company is operating at capacity and desires to add a new service to its rapidly expanding business. The service should be added as long as service revenues exceed:

- A. variable costs.
- B. fixed costs.
- C. the sum of variable costs and fixed costs.
- D. the sum of variable costs and any related opportunity costs.
- E. the sum of variable costs, fixed costs, and any related opportunity costs.

3. The term "outsourcing" is most closely associated with:

- A. special-order decisions.
- B. make-or-buy decisions.
- C. equipment replacement decisions.
- D. decisions to process joint products beyond the split-off point.
- E. decisions that involve limited resources.

4. Which of the following is not an overhead variance?
- A. Variable-overhead spending variance.
  - B. Variable-overhead volume variance.
  - C. Variable-overhead efficiency variance.
  - D. Fixed-overhead budget variance.
  - E. Fixed-overhead volume variance.
5. If Bannister desires to analyze variances that arose primarily from managers' expenditures in excess of anticipated amounts, the company should focus on variances that total:
- A. \$50,000U. B. \$70,000U. C. \$120,000U. D. \$178,000U. E. None of the answers is correct.
6. The Asian Division of a multinational manufacturing organization would likely be classified as a:
- A. cost center.
  - B. revenue center.
  - C. profit center.
  - D. investment center.
  - E. contribution center.
7. An investment center manager:
- A. does not have the ability to produce revenue.
  - B. may be involved with the sale of new marketing programs to clients.
  - C. would normally be held accountable for producing an adequate return on invested capital.
  - D. often oversees divisional operations.
  - E. may be the manager who oversees the operations of a retail store.
8. The accounting records of Younkin Corporation revealed the following selected costs: Sales commissions, \$65,000; plant supervision, \$190,000; and administrative expenses, \$185,000. Younkin's period costs total:
- A. \$250,000.      B. \$440,000.      C. \$375,000.      D. \$255,000.      E. \$185,000.
9. Which of the following inventories would a company ordinarily hold for sale?
- A. Raw materials.
  - B. Work in process.
  - C. Finished goods.
  - D. Raw materials and finished goods.
  - E. Work in process and finished goods.

10. Which type of production process is likely used for custom yachts built by Hargrave?  
A. Batch.      B. Continuous Flow.      C. Job Shop.      D. Assembly.      E. Direct assembly.
11. Guaranteed Appliance Co. produces washers and dryers in an assembly-line process. Labor costs incurred during a recent period were: corporate executives, \$500,000; assembly-line workers, \$180,000; security guards, \$45,000; and plant supervisor, \$110,000. The total of Guaranteed's direct labor cost was:  
A. \$110,000.      B. \$180,000.      C. \$155,000.      D. \$235,000.      E. \$735,000.
12. Most companies base the calculation of the material price variance on the:  
A. quantity of direct materials purchased.  
B. quantity of direct materials spoiled.  
C. quantity of direct materials that should have been used in achieving actual production.  
D. quantity of direct materials actually used.  
E. quantity of direct materials to be purchased during the next accounting period.
13. Which of the following variances are most similar with respect to the manner in which they are calculated?  
A. Labor rate variance and labor efficiency variance.  
B. Material price variance and material quantity variance.  
C. Material price variance, material quantity variance, and total material variance.  
D. Material price variance and labor efficiency variance.  
E. Material quantity variance and labor efficiency variance.
14. An unfavorable labor rate variance is created when:  
A. actual labor hours worked exceed standard hours allowed.  
B. actual hours worked are less than standard hours allowed.  
C. actual wages paid are less than amounts that should have been paid.  
D. actual units produced exceed budgeted production levels.  
E. actual wages paid exceed amounts that should have been paid for the number of hours worked.
15. As production takes place, all manufacturing costs are added to the:  
A. Work-in-Process Inventory account.  
B. Manufacturing-Overhead Inventory account.  
C. Cost-of-Goods-Sold account.  
D. Finished-Goods Inventory account.  
E. Production Labor account.

16. A manufacturing firm produces goods in accordance with customer specifications, commencing production upon receipt of a purchase order. To accumulate the cost of each order, the company would use a:

- A. job-cost record.      B. cost allocation matrix.      C. production log.  
D. overhead sheet.      E. manufacturing cost record.

17. Which of the following is not a major influence on pricing decisions?

- A. Planning and control policies of the firm.      B. Customer demand.  
C. Costs.      D. Competitors.      E. Political, legal, and image-related issues.

## 二、計算題(共 32 分)

1. Lowery Corporation, which uses an operation-costing system, has three processing departments. All units pass through Department no. 1; upon completion, 70% of the goods are sent to Department no. 2 and 30% are sent to Department no. 3. Additional data follow.

- Forty thousand units were manufactured during the year.
- Conversion cost in each department was: No. 1, \$380,000; no. 2, \$196,000; and no. 3, \$150,000.
- Batch no. 67, which consisted of 500 units, was sent to Department no. 3 for its additional processing. Direct materials of \$23,500 and \$11,900 were introduced to this batch in Department nos. 1 and 3, respectively.

Lowery assigns conversion cost to goods manufactured on the basis of units produced.

Required:

- A. Determine the conversion cost per unit in Department no. 1, Department no. 2, and Department no. 3. (6%)  
B. Compute the total cost of batch no. 67. (6%)  
C. Operation costing is sometimes referred to as a hybrid costing system. Briefly explain. (5%)

2. Sun Chemicals uses a weighted-average process-costing system. The following data relate to May:

Work in Process, May 1:	25,000 pounds
Direct Material	70% complete
Conversion	80% complete
Units started into production	80,000 pounds
Work in Process, May 31:	30,000 pounds
Direct Material	40% complete
Conversion	65% complete

Required:

- A. Calculate the number of pounds completed during May. (5%)
- B. Calculate equivalent units of materials and conversion for May. (5%)
- C. Does Sun introduce all of its direct materials at the very beginning of production? Explain your answer. (5%)