

參考用

一、選擇題(單選，每題四分，共16題64分，答錯不倒扣)

請依下列格式作答：

1~5:

6~10:

11~16:

**Answer question No. 1 to question No. 3 using the information below:**

Wayland Manufacturing uses a normal cost system and had the following data available for 20X5:

Direct materials purchased on account	\$ 74,000
Direct materials requisitioned	41,000
Direct labor cost incurred	65,000
Factory overhead incurred	73,000
Cost of goods completed	146,000
Cost of goods sold	128,000
Beginning direct materials inventory	13,000
Beginning WIP inventory	32,000
Beginning finished goods inventory	29,000
Overhead application rate, as a percent of direct-labor costs	125 percent

1. The ending balance of direct materials inventory is:  
 (A) 46000 (B) 87000 (C) 41000 (D) 54000
2. The ending balance of work-in-process inventory is  
 (A) 219250 (B) 73250 (C) 65000 (D) 211000
3. The ending balance of finished goods inventory is:  
 (A) 29000 (B) 18000 (C) 47000 (D) 146000

**Answer the question No. 4 to question No. 6 using the information below:**

Ossmann Enterprises reports year-end information from 20X4 as follows:

Sales (80,000 units)	\$480,000
Cost of goods sold	<u>320,000</u>
Gross margin	160,000
Operating expenses	<u>130,000</u>

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Operating income \$ 30,000

Ossmann is developing the 20X5 budget. In 20X5 the company would like to increase selling prices by 8%, and as a result expects a decrease in sales volume of 10%. All other operating expenses are expected to remain constant. Assume that COGS is a variable cost and that operating expenses are a fixed cost.

4. What is budgeted sales for 20X5?  
(A) 518400 (B) 533333 (C) 466560 (D) 432000
5. What is budgeted cost of goods sold for 20X5?  
(A) 311040 (B) 288000 (C) 345600 (D) 320000
6. Should Ossmann increase the selling price in 20X5?  
(A) Yes, because operating income is increased for 20X5.  
(B) Yes, because sales revenue is increased for 20X5.  
(C) No, because sales volume decreases for 20X5.  
(D) No, because gross margin decreases for 20X5.

**Answer question No. 7 and question No. 8 using the information below:**

The Gangwere Company has assembled the following data pertaining to certain costs that cannot be easily identified as either fixed or variable. Gangwere Company has heard about a method of measuring cost functions called the high-low method and has decided to use it in this situation.

<u>Month</u>	<u>Cost</u>	<u>Hours</u>
January	\$40,000	3,500
February	24,400	2,000
March	31,280	2,450
April	36,400	3,000
May	44,160	3,900
June	42,400	3,740

7. How is the cost function stated?  
(A)  $y=26672+1.84X$  (B)  $y=21360+1.52X$  (C)  $10112+8.64X$  (D)  $3600+10.40X$
8. What is the estimated total cost at an operating level of 2,850 hours?  
(A) 25692 (B) 33240 (C) 32016 (D) 34736
9. Over the short run, a nonlinear cost function would MOST likely result from all of the following EXCEPT:  
(A) quantity discounts for each additional 10000 parts purchases

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- (B) purchasing another 25000 printing machine to double production
- (C) hiring a third production supervisor
- (D) incurring greater total utility costs for each machine-hour of operation

Answer question No. 10 to question No. 12 using the information below:

Bugos Company makes a household appliance with model number XX300. The goal for 20X4 is to reduce direct materials usage per unit. No defective units are currently produced. Manufacturing conversion costs depend on production capacity defined in terms of XX300 units that can be produced. The industry market size for appliances increased 5% from 20X3 to 20X4. The following additional data are available for 20X3 and 20X4:

	<u>20X3</u>	<u>20X4</u>
Units of XX300 produced and sold	10,000	10,500
Selling price	\$100	\$95
Direct materials (square feet)	30,000	29,000
Direct material costs per square foot	\$10	\$11
Manufacturing capacity for XX300 (units)	12,500	12,000
Total conversion costs	\$250,000	\$240,000
Conversion costs per unit of capacity	\$20	\$20

10. What is the revenue effect of the growth component?  
(A) 2500 U (B) 52500 U (C) 47500 F (D) 50000 F
11. What is the cost effect of the growth component for direct materials?  
(A) 15000 U (B) 10000 U (C) 10000 F (D) 16500 F
12. What is the net effect on operating income as a result of the growth component?  
(A) Operating income increased due to increased market share.  
(B) Operating income decreased due to increased market share.  
(C) Operating income increased due to industry growth.  
(D) Operating income decreased due to industry growth.

Answer the following questions using the information below:

Regal Products has a budget of \$900,000 in 20X6 for prevention costs. If it decides to automate a portion of its prevention activities, it will save \$60,000 in variable costs. The new method will require \$18,000 in training costs and \$120,000 in annual equipment costs. Management is willing to adjust the budget for an amount up to the

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cost of the new equipment. The budgeted production level is 150,000 units.

Appraisal costs for the year are budgeted at \$600,000. The new prevention procedures will save appraisal costs of \$30,000. Internal failure costs average \$15 per failed unit of finished goods. The internal failure rate is expected to be 3% of all completed items. The proposed changes will cut the internal failure rate by one-third. Internal failure units are destroyed. External failure costs average \$54 per failed unit. The company's average external failures average 3% of units sold. The new proposal will reduce this rate by 50%. Assume all units produced are sold and there are no ending inventories.

13. What is the net change in the budget of prevention costs if the procedures are automated in 20X6? Will management agree with the changes?  
 (A) \$60,000 decrease, yes (B) \$78,000 increase, yes  
 (C) \$60,000 increase, no (D) \$138,000 increase, no.
14. How much will appraisal costs change assuming the new prevention methods reduce material failures by 40% in the appraisal phase?  
 (A) 240,000 decrease (B) 60,000 increase (C) 30,000 decrease (D) 12,000 decrease
15. How much will internal failure costs change if the internal product failures are reduced by 50% with the new procedures?  
 (A) 33,750 decrease (B) 67,500 decrease (C) 500,000 decrease (D) 750,000 decrease
16. How much do external failure costs change if all changes are as anticipated with the new prevention procedures? Assume all units produced are sold and there are no ending inventories.  
 (A) 121500 decrease (B) 121500 increase (C) 243000 decrease (D) 243000 decrease

以下兩題為計算與問答題，如為計算題請列出計算過程，否則不予計分

- 二、Gavin and Alex, baseball consultants, are in need of a microcomputer network for their staff. They have received three proposals, with related facts as follows:

	Proposal A	Proposal B	Proposal C
Initial investment in equipment	\$90,000	\$90,000	\$90,000
Annual cash increase in operations:			
Year 1	80,000	45,000	90,000
Year 2	10,000	45,000	0
Year 3	45,000	45,000	0
Salvage value	0	0	0
Estimated life	3 yrs	3 yrs	1 yr

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The company uses straight-line depreciation for all capital assets.

**Required: (21%)**

- a. Compute the payback period, net present value, and accrual accounting rate of return with initial investment, for each proposal. Use a required rate of return of 14%. (18%)
- b. Rank each proposal 1, 2, and 3 using each method separately. Which proposal is best? Why? (3%)

三、Bedtime Bedding Company manufactures pillows. The Cover Division makes covers and the Assembly Division makes the finished products. The covers can be sold separately for \$5.00. The pillows sell for \$6.00. The information related to manufacturing for the most recent year is as follows:

Cover Division manufacturing costs	\$6,000,000
Sales of covers by Cover Division	4,000,000
Market value of covers transferred to Assembly	6,000,000
Sales of pillows by Assembly Division	7,200,000
Additional manufacturing costs of Assembly Division	1,500,000

**Required: (15%)**

Compute the operating income for each division and the company as a whole. Use market value as the transfer price. Are all managers happy with this concept? Explain.

