

國立中央大學97學年度碩士班考試入學試題卷

所別：會計研究所碩士班 科目：管理會計學 共 2 頁 第 1 頁

\*請在試卷答案卷(卡)內作答

I. 選擇題【第1至20題每題2分；第21至25題每題3分】

1. The process of identifying appropriate cost drivers and their effects on the costs of making a product or providing a service is called \_\_\_\_\_.
  - a. cost prediction
  - b. cost measurement
  - c. activity analysis
  - d. budgeting
2. A cost function for a mixed cost includes \_\_\_\_\_.
  - a. total variable cost
  - b. fixed cost per unit
  - c. expected total cost
  - d. none of these answers is correct
3. In relation to a cost function, the term reliability means \_\_\_\_\_.
  - a. whether the costs and activities can be easily observed
  - b. whether the cost function conforms to a given mathematical model
  - c. how well the cost function predicts future costs
  - d. how well the cost function explains past cost behavior
4. Which statement regarding committed and discretionary fixed costs is true?
  - a. Discretionary fixed costs preserve management's flexibility.
  - b. Committed fixed costs preserve management's flexibility.
  - c. Both discretionary and committed fixed costs preserve flexibility.
  - d. Both discretionary and committed fixed costs limit flexibility.
5. It may be difficult to trace cost to products and services if the costs are \_\_\_\_\_.
  - a. volume-driven
  - b. affected by activities not related to volume
  - c. affected by multiple cost drivers
  - d. affected by activities not related to volume and by multiple cost drivers
6. Costs are allocated for all the following purposes *except* to \_\_\_\_\_.
  - a. predict the economic effects of planning and control decisions
  - b. obtain reimbursement
  - c. determine inventory levels
  - d. compute income and asset valuation
7. One of the important differences between traditional and activity-based costing systems is \_\_\_\_\_.
  - a. the types of costs allocated
  - b. the extent of allocation
  - c. the accuracy of the costs
  - d. all of these answers are correct
8. A one-time-only special order decision \_\_\_\_\_.
  - a. has no role in segregating special and regular customers
  - b. must involve unused plant capacity to avoid lost profits on regularly priced items
  - c. allows a company to sell products at prices that only cover fixed costs
  - d. involves selling products at a percentage over retail price due to the short time period involved
9. All of the following represent a popular markup formula for pricing *except* \_\_\_\_\_.
  - a. as a percentage of all selling and administrative costs
  - b. as a percentage of variable manufacturing costs
  - c. as a percentage of all manufacturing costs plus all selling and administrative costs
  - d. as a percentage of all manufacturing costs
10. Opportunity cost \_\_\_\_\_.
  - a. is the contribution of the best alternative that is excluded from consideration
  - b. applies to resources owned by the company
  - c. is the cost of resources owned by the company
  - d. all of these answers are correct
11. \_\_\_\_\_ would be a consideration in a make-or-buy decision.
  - a. Excess capacity
  - b. Variable factory overhead
  - c. Rental income from unused facilities
  - d. All of these answers are correct
12. In a decision to keep or replace existing equipment, \_\_\_\_\_ is a *false* statement.
  - a. the disposal value of the old equipment is irrelevant
  - b. the book value of the old equipment is irrelevant
  - c. the cost of the new equipment is relevant
  - d. depreciation on the new equipment is relevant
13. A major drawback of using historical results for judging current performance is that \_\_\_\_\_.
  - a. past results may be incorrect
  - b. results may refer to a different manager
  - c. inefficiencies may be concealed in the past performance
  - d. all of these answers are correct
14. Financial planning models \_\_\_\_\_.
  - a. focus on the budgeted balance sheet
  - b. allow managers to assess the predicted impacts of various alternatives before final decisions are selected
  - c. attempt to answer "How come?" questions
  - d. are extremely accurate, thus lessening the need for management judgment
15. Actual results might differ from the static budget because \_\_\_\_\_.
  - a. sales and other cost-driver activities were not the same as originally forecasted
  - b. revenues or variable costs per unit of activity were not as expected
  - c. fixed costs per period were not as expected
  - d. all of these answers are correct
16. Identify which of the following statements about "perfection standards" is true.
  - a. It is generally believed that they have a negative influence on employee morale.
  - b. They are expressions of the most efficient performance possible.
  - c. They usually result in unfavorable variances.
  - d. All of these answers are correct.
17. Identify which of the following is *not* a characteristic of a management control system.
  - a. A management control system aids and coordinates the process of making decisions.
  - b. A management control system encourages short-term profitability.
  - c. A management control system motivates individuals throughout the organization to act in concert.
  - d. A management control system coordinates forecasting sales and cost-driver activities, budgeting, and measuring and evaluating performance.

參考用

注：此頁有試題

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18. A management control system can be designed to emphasize all of the following simultaneously *except* \_\_\_\_\_.

- a. cost behavior
- b. customer satisfaction
- c. controllability
- d. manager performance

24. If total fixed costs are \$350,000, contribution margin per unit is \$7.50, the tax rate is 30%, and the number of units to be sold is 100,000, then the after-tax net income will be \_\_\_\_\_.

- a. \$280,000
- b. \$350,000
- c. \$400,000
- d. \$877,500

19. Goal congruence exists when \_\_\_\_\_.

- a. short-run goals reflect long-run goals
- b. individuals and groups aim at the same organizational goals
- c. the budget reflects the organization's goals
- d. performance reports are used constructively

25. Presented below is the production data for the first six months of the year showing the mixed costs incurred by Columbia Company.

Month	Cost	Units
July	\$7,500	4,000
August	10,250	6,500
September	10,500	8,000
October	12,700	10,500
November	13,500	12,000
December	10,850	9,000

Columbia Company uses the high-low method to analyze mixed costs. The total fixed cost (rounded to the nearest dollar) is \_\_\_\_\_.

- a. \$10,500
- b. \$10,417
- c. \$4,500
- d. \$4,000

20. \_\_\_\_\_ is *not* a measure of organizational learning.

- a. Training time
- b. Employee turnover
- c. Staff satisfaction
- d. Management performance

21. After all bills for the party were paid, the total came to \$2,315. Details are: \$575 for hotel room rental; \$640 for food; \$750 for entertainment; and \$350 for decorations. One hundred persons attended the party.

What is the total budget variance?

- a. \$115 unfavorable is the total budget variance.
- b. \$115 favorable is the total budget variance.
- c. \$25 favorable is the total budget variance.
- d. \$140 unfavorable is the total budget variance.

22. The Hola Company held a Christmas party. The company expected attendance of 100 persons and prepared the following budget:

Hotel room rental	\$600
Food	500
Entertainment	800
Decorations	300
Totals	<u>\$2,200</u>

After all bills for the party were paid, the total came to \$2,315. Details are: \$575 for hotel room rental; \$640 for food; \$750 for entertainment; and \$350 for decorations. One hundred persons attended the party.

What is the main reason for the unfavorable total budget variance?

- a. Hotel room rent is the main reason.
- b. Food is the main reason.
- c. Entertainment is the main reason.
- d. Decorations are the main reason.

23. General Hospital has total variable costs of 90% of total revenues and fixed costs of \$50 million per year. There are 50,000 patient-days estimated for next year. What is the average daily revenue per patient necessary to breakeven?

- a. \$1,000 is the average daily revenue per patient necessary to breakeven.
- b. \$4,000 is the average daily revenue per patient necessary to breakeven.
- c. \$250 is the average daily revenue per patient necessary to breakeven.
- d. \$10,000 is the average daily revenue per patient necessary to breakeven.

II. 計算與問答題

1. Sun Auto makes a variety of auto parts. The market research department recently identified a potentially lucrative market. As a first entry into this market, Sun Auto is considering a new auto part that is more gas efficient and less expensive than those of most of the competition. Market research indicates that such a new product would sell for \$995 per unit at retail and \$800 per unit wholesales. At that price, Sun Auto expects life-cycle sales as follows:

Year	Sales
2008	1,000
2009	5,000
2010	10,000
2011	10,000
2012	8,000
2013	6,000
2014	4,000

參考用

The production department has estimated that the variable cost of production will be \$475 per unit, and annual fixed costs will be \$900,000 per year for each of the 7 years. Variable selling costs will be \$25 per unit and fixed selling costs will be \$50,000 per year. In addition, the product development department estimates that \$5,000,000 of development costs will be necessary to design the new product and the production process for it.

Required:

- a. Compute the expected profit over the entire product life cycle of the proposed product. 【15 分】
- b. Suppose Sun Auto expects pretax profits equal to 10% of sales on new products. Would the company undertake production and selling of the new product? Why or why not? 【15 分】
- c. Sun Auto uses a target costing approach to new products. What steps would management take to try to make the new product profitable? 【15 分】

注意：背面有試題