

國立中央大學八十四學年度碩士班研究生入學試題卷

所別：企業管理研究所 乙組 科目：會計學

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1. Over the past few months, Alpha Company produced and sold 20,000 units of A product each month. Monthly costs for A product are as follows:

Direct materials	\$40,000
Direct labor	70,000
Variable factory overhead	20,000
Fixed factory overhead	90,000
Variable marketing expenses (shipping and sales commissions)	40,000
Allocated marketing and administrative expenses	<u>60,000</u>
 Total costs	 <u><u>\$320,000</u></u>

The normal sales price is \$25 per unit. One of the company's salespersons has been negotiating a contract with a prospective customer who has offered to purchase 30,000 units of A product for \$12.5 per unit. The salesperson does not expect any repeat business from this customer after this sale and does not believe that this sale will affect the normal sales of A product. Alpha has a production capacity sufficient to produce only 30,000 units of A product. As a consequence, the company would have to rent additional equipment at a cost of \$10,000 and pay overtime in the amount of \$20,000 in order to manufacture the additional quantity of A product required.

Required:

- (1) Prepare a differential cost analysis showing whether or not Alpha should accept this special order. (20%)
- (2) What factors should Alpha have considered before deciding whether or not to accept this special order? (5%)

2. The balance sheet of Beta Services Corporation includes the following information:

Stockholders' Equity	
Preferred stock, 7%, cumulative and nonparticipating, \$100 par value, authorized and issued 3,000 shares	\$300,000
Common stock, no-par value, 50,000 shares authorized and issued	500,000
Retained earnings	<u>195,000</u>
Total stockholders' equity	<u><u>\$995,000</u></u>

Required:

- (1) Assume that the preferred stock has a call price of \$108 plus any dividends in arrears. Calculate the book value per share of the preferred and common stocks under each of the following assumptions:
 - a. There are no dividends in arrears on the preferred stock. (5%)
 - b. One year's dividends are in arrears on the preferred stock. (5%)
 - c. Three years' dividends are in arrears on the preferred stock. (5%)
- (2) Please describe the meaning and significance of the market value, book value, and liquidation value of corporate stock. (10%)

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3. 美新公司民國83年4月1日發生火災，其存貨及大部分資料均遭燒毀，該公司會計經理取得下列有關資料：

- (1) 83年1月1日存貨為\$35,000.
- (2) 前三年銷貨與銷貨成本如下：

	<u>80年</u>	<u>81年</u>	<u>82年</u>
銷 貨	\$380,000	\$460,000	\$420,000
銷貨成本	264,500	323,500	294,000

(3) 該公司90%的商品均由甲、乙、丙三家公司供應，根據供應商之記錄，83年1月1日至3月31日該公司購貨情形如下：

<u>供應商</u>	<u>購貨</u>
甲	\$35,000
乙	20,000
丙	17,000

(4) 該公司約20%之銷貨為現銷，其餘為賒銷，82年12月31日及83年3月31日應收帳款總額分別為\$28,000及\$31,000，83年1月至3月應收帳款收現分別為\$36,000、\$30,000，及\$15,000。

試作：

- (1) 依據上述資料，用毛利率法估計被燒毀商品之金額。(15%)
- (2) 請問毛利率法適用於那些情況?(5%)

4. 問答題：每小題各佔10%。

- (1) 何謂營業週期？其與應收帳款及存貨之關係如何？
- (2) 財務報表與會計師及內部稽核人員間之關係為何？
- (3) 何謂「黑字倒閉」？請從現金流量的觀點說明其可能原因。

參考資料