

國立中央大學100學年度碩士班考試入學試題卷

所別：會計研究所碩士班不分組(一般生) 科目：會計學(含財務會計及管理會計) 共 2 頁 第 / 頁  
 本科考試禁用計算器 壹、財務會計(50%) \*請在試卷答案卷(卡)內作答

MULTIPLE CHOICE.(12\*3%=36%) Choose the one alternative that best completes the statement or answers the question.

1. An example of an operating activity is:
  - A. Paying wages of employees.
  - B. Withdrawals by the owner.
  - C. Purchase of land.
  - D. Contribution from owner.
2. The understatement of the beginning inventory balance causes cost of goods sold to be:
  - A. Understated and net income to be understated.
  - B. Understated and net income to be overstated.
  - C. Overstated and net income to be overstated.
  - D. Overstated and net income to be understated.
3. A company records the fees for consulting services paid in advance by its clients in an account called Unearned Consulting Fees. If the company fails to make the end-of-period adjusting entry to record the portion of these fees that has been earned, one effect will be:
  - A. An overstatement of equity.
  - B. An understatement of equity.
  - C. An understatement of assets.
  - D. An understatement of liabilities.
4. On May 3 of the current year, a company concluded that a customer's \$2,800 account receivable was uncollectible and that the account should be written off. What effect will this write-off have on this company's net income and total assets assuming the allowance method is used to account for bad debts?
  - A. Decrease in net income; no effect on total assets.
  - B. No effect on net income; no effect on total assets.
  - C. Decrease in net income; decrease in total assets.
  - D. Increase in net income; no effect on total assets.
5. One of several ratios that reflects solvency includes the:
  - A. Price-earnings ratio.
  - B. Current ratio.
  - C. Times interest earned ratio.
  - D. Total asset turnover ratio.
6. A company records purchases using the net method. On March 5, they purchased merchandise inventory on account for \$7,000 with terms of 2/10, n/30. The March 5 journal entry to record this transaction would include a:
  - A. Debit to Merchandise Inventory of \$7,000.
  - B. Debit to Merchandise Inventory of \$6,860.
  - C. Debit to Merchandise Inventory of \$140.
  - D. Credit to Merchandise Inventory of \$140.
7. A company purchased \$5,000 worth of merchandise. Transportation costs were an additional \$350. The company later returned \$250 worth of merchandise and paid the invoice within the 2% cash discount period. The total amount paid for this merchandise is:
  - A. \$4,655.
  - B. \$4,750.
  - C. \$5,005.
  - D. \$5,100.
8. A company's Inventory balance at 12/31/09 was \$20,000 and was \$18,000 at 12/31/10. Its Accounts Payable balance at 12/31/09 was \$8,000 and was \$4,000 at 12/31/10, and its cost of goods sold for 2010 was \$70,000. The company's total amount of cash payments for merchandise in 2010 equals:
  - A. \$64,000.
  - B. \$68,000.
  - C. \$72,000.
  - D. \$76,000.
9. A company had a profit margin of 10.4% and total asset turnover of 3.14. Its return on total assets was:
  - A. 3.31%.
  - B. 7.26%.
  - C. 13.54%.
  - D. 32.66%.
10. A company purchased a cash register on January 1 for \$6,300. This register has a useful life of 10 years and a salvage value of \$300. What would be the depreciation expense for the *second*-year of its useful life using the double-declining-balance method?
  - A. \$ 600.
  - B. \$ 1,008.
  - C. \$ 1,200.
  - D. \$ 1,260.
11. A company has 100 shares of \$10 par value preferred stock outstanding, and the call price of its preferred stock is \$20 per share. It also has 5,000 shares of common stock outstanding, and the total value of its stockholders' equity is \$60,000. The company's book value per common share equals:
  - A. \$11.6.
  - B. \$11.76.
  - C. \$11.8.
  - D. \$12.
12. A company borrowed \$50,000 cash from the bank and signed a 5-year note at 6%. The annual annuity payments is:
  - A. exactly \$3,000.
  - B. between \$3,000 and \$10,000.
  - C. exactly \$ 10,000.
  - D. more than \$10,000.

禁止用

二、論述題(14%)。公司(corporation)是由各種利害人關係所組成。請以下述觀點，逐點論述財務會計的功能與限制。論述請條理分明。

1. 契約或協議觀點
2. 代理理論觀點
3. 社會責任或永續發展觀點

注：背面有試題

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本科考試禁用計算器

\*請在試卷答案卷(卡)內作答

貳、管理會計(50%)

※作答說明：題號請標明清楚。計算題須列示過程，否則不予計分。

- 1、Top manufactures baseball-style hats. Material is introduced at the beginning of the process in Cutting Department. Conversion costs are incurred (and allocated) uniformly throughout the process. As the cutting of material is completed, the pieces are immediately transferred to the Sewing Department. Data for the Cutting Department for the month of February 2010 are:

Work in process, January 31 - 50,000 units

100% complete for direct materials, 40% completed for conversion costs  
 actual costs of direct materials, \$70,500; actual costs of conversion, \$34,050  
 Units started during February, 225,000 Units completed during February, 200,000

Work in process, February 28 - ? units

100% complete for direct materials, 20% completed for conversion costs  
 Direct materials added during February [actual costs] \$342,000  
 Conversion costs added during February [actual costs] \$352,950

參考用

Required

- (1) Assume that Top uses the weighted-average method to account for inventories. Compute the equivalent units of work for the month of February? (10%)  
 (2) Assume that Top uses the first-in, first-out (FIFO) method to account for inventories. Compute the assignment of costs to units completed and transferred to the Sewing Department during February? (10%)
- 2、哈哈公司採用標準成本制。1月份甲產品耗用B原料之相關資料如下：每公斤B原料之標準單價\$32，而每公斤B原料之實際單價\$32.2，實際購買B原料19,000公斤。B原料期初、期末存貨數量各為2,850公斤和2,450公斤。假設哈哈公司對於購料採用差異先記法入帳，1月份甲產品實際產量為6,350單位，每單位甲產品之標準B原料用量為3公斤。試問1月份B原料之數量差異與價格差異為何？(10%)
- 3、何謂平衡計分卡(Balanced Scorecard)?何謂領先(lead)指標?落後(lag)指標?試舉例說明。(9%)
- 4、HY Corporation produces a special-purpose machine, W4, used in the textile industry. HY has designed the W4 machine for 2010 to be distinct from its competitors. It has been generally regarded as a superior machine. HY manufactures no defective machines, but it wants to reduce direct materials usage per W4 machine in 2010. Conversion costs in each year depend on production capacity defined in terms of W4 units that can be produced, not the actual units produced. Selling and customer-service costs depend on the number of customers that HY can support, not the actual number of customers it serves. HY has 75 customers in 2009 and 80 customers in 2010. At the start of each year, management uses its discretion to determine the number of design staff for the year. The design staff and its costs have no direct relationship with the quantity of W4 produced or the number of customers to whom W4 is sold. HY has the following data for 2009 and 2010.

	2009	2010
1. Units of W4 produced and sold	200	210
2. Selling price	\$40,000	\$42,000
3. Direct materials (kilograms)	300,000	310,000
4. Direct material cost per kilogram	\$8	\$8.50
5. Manufacturing capacity in units of W4	250	250
6. Total conversion costs	\$2,000,000	\$2,025,000
7. Conversion cost per unit of capacity	\$8,000	\$8,100
8. Selling and customer-service capacity	100 customers	95 customers
9. Total selling and customer-service costs	\$1,000,000	\$940,500
10. Selling and customer-service capacity cost per customer	\$10,000	\$9,900
11. Design staff	12	12
12. Total design costs	\$1,200,000	\$1,212,000
13. Design cost per employee	\$100,000	\$101,000

Required

- (1) Is HY's strategy one of product differentiation or cost leadership? Explain briefly. (3%)

- (2) Calculate the growth and price-recovery components that explain the change in operating income from 2009 to 2010. (8%)

注意：背面有試題