



注意事項：

1. 答案依序書寫於答案卷上，不必抄題。
2. 答案卷不可書寫任何可辨別個人姓名或特殊標記，違者不予計算。
3. 請於試題紙上填寫准考證號碼，繳卷時「試題」、「答案卷」一併繳回。

壹、測驗題部分：30分

※本測驗試題為單一選擇題，請選出一個正確或最適當的答案。本部分共15題，每題2分，合計為30分。

- () 1. Which of the following statements refers to management accounting information? (A) There are no regulations governing the reports. (B) The reports are generally delayed and historical. (C) The audience tends to be stockholders, creditors, and tax authorities. (D) It primarily measures and records business transactions.
- () 2. Cost allocation is: (A) the process of tracking both direct and indirect costs associated with a cost object (B) the process of determining the actual cost of the cost object (C) the assignment of indirect costs to the chosen cost object (D) a function of cost tracing
- () 3. Using activity-cost rates rather than department indirect-cost rates to allocate costs results in different product costs when: (A) a single activity accounts for a sizable portion of department costs (B) there are several homogeneous cost pools (C) different activities have the same cost-allocation base (D) different products use different resources in the same proportion
- () 4. Budgeted production depends on: (A) the direct materials usage budget and direct material purchases budget (B) the direct manufacturing labor budget (C) budgeted sales and expected changes in inventory levels (D) the manufacturing overhead costs budget
- () 5. To reduce budgetary slack management may: (A) incorporate stretch or challenge targets (B) use external benchmark performance measures (C) award bonuses for achieving budgeted amounts (D) reduce projected cost targets by 10% across all areas

※The following information applies to Questions 6 through 9:

Matthew's Corporation manufactured 10,000 golf bags during March. The fixed overhead cost-allocation rate is \$20.00 per machine-hour. The following fixed overhead data pertain to March:

	<u>Actual</u>	<u>Static Budget</u>
Production	10,000 units	12,000 units
Machine-hours	5,100 hours	6,000 hours
Fixed overhead cost for March	\$122,000	\$120,000

- () 6. What is the flexible-budget amount? (A) \$100,000 (B) \$102,000 (C) \$120,000 (D) \$122,000
- () 7. What is the amount of fixed overhead allocated to production? (A) \$100,000 (B) \$102,000 (C) \$120,000 (D) \$122,000
- () 8. What is the fixed overhead production-volume variance? (A) \$2,000 unfavorable (B) \$18,000 favorable (C) \$20,000 unfavorable (D) \$22,000 unfavorable
- () 9. Fixed overhead is: (A) overallocated by \$2,000 (B) underallocated by \$2,000 (C) overallocated by \$22,000 (D) underallocated by \$22,000
- () 10. Costs that result from a company's ownership or use of facilities and its basic organizational structure are termed: (A) discretionary fixed costs. (B) committed fixed costs. (C) discretionary variable costs. (D) committed variable costs.
- () 11. The underlying difference between absorption costing and variable costing lies in the treatment of: (A) direct labor. (B) variable manufacturing overhead. (C) fixed manufacturing overhead. (D) variable selling and administrative expenses.
- () 12. In the calculation of manufacturing cycle efficiency, which of the following activities results in value-added time? (A) Moving. (B) Processing. (C) Inspection. (D) Waiting.
- () 13. Decentralized firms can delegate authority by structuring an organization into responsibility centers. Which of the following organizational segments is most like a totally independent, standalone business where managers are expected to "make it on their own"? (A) Cost center. (B) Revenue center. (C) Profit center. (D) Investment center.
- () 14. The basic idea behind residual income is to have a division maximize its: (A) earnings per share. (B) income in excess of a corporate imputed interest charge. (C) cost of capital. (D) cash flows.
- () 15. A demand-pull system in which each component in a production line is produced immediately as needed by the next step in the production line is referred to as: (A) just-in-time purchasing (B) materials requirements planning (C) relevant total costs (D) economic order quantity

貳、申論題部分：70分

一、名詞解釋

※請先將下列名詞翻譯為中文，再以50個中文字以內說明其意義，每一小題5分，共20分

1. time-driven ABC
2. Target costing
3. Lean manufacturing
4. Business process reengineering

二、三民公司甲部門本月初開始生產10,000單位產品，材料於生產初期即完全投入，本月份完成7,000單位，月底有2,500單位尚未完工，完工程度為60%，檢驗工作於完工50%時進行，正常損壞為完好產出量的2%。本月材料成本共投入\$50,000，加工成本為\$17,500。

試作：編製三民公司甲部門生產成本報告單。(10分)

三、五權公司生產某項燈飾產品，單位售價為\$200，相關單位成本資料如下：

直接材料	\$50	
直接製造人工	25	
間接生產成本		
變動	\$10	
固定	20	30
銷售費用		
變動	\$15	
固定	30	45

請根據上述資料回答下列問題：

- (一)如果每期固定間接生產成本總額為\$3,000,000，而損益兩平點為50,000單位，請問五權公司每期固定銷售費用為若干元？(5分)
- (二)設公司適用之所得稅率為20%，則每期應產銷若干單位，方可達到稅後淨利\$1,000,000之目標利潤？(5分)
- (三)如果五權公司目前接到一張一次性之訂單20,000單位，買主願意自行來工廠取貨因此五權公司無須支付銷售費用，此訂單也不會影響該產品之正常銷售，若目前五權公司尚有閒置產能30,000單位，則此特殊訂單之單位售價應為若干，方能產生12%之稅後報酬率？(5分)
- (四)承第(三)小題，如果公司目前閒置產能只有15,000單位，公司若欲爭取此訂單，需移轉正常銷售之5,000單位產能來製造此訂單，在此情況下之此訂單之單位售價至少應為若干，才不致造成五權公司淨利下降？(5分)

四、中華公司在中友百貨經營小甜點中心，100年1月1日該中心購置一部特殊甜點切割機器，至今已使用3年。中華公司正考慮購買一部功能較佳的機器，如果購買則擬於103年1月1日為之。該公司預期未來四年內每年可銷售300,000個甜點，每個售價為\$0.50。

中華公司面臨兩種選擇方案：(A)繼續使用舊機器，或(B)出售舊機器並購買新機器。新機器之銷售商並未提供任何抵換機會。下列彙總資料可供經理人選擇方案之參考：

	繼續使用舊機器	出售舊機器並購買新機器
原始機器投資	\$80,000	\$120,000
為折舊目的，使用年限結束後之最終處分價值	\$10,000	\$20,000
由取得日之使用年限	7年	4年
預期每年現金營業成本每單位變動成本	\$0.2	\$0.14
總固定成本	\$15,000	\$14,000
稅務目的之折舊方法	直線法	直線法
預計機器處分價值：		
103年1月1日	\$40,000	\$120,000
106年12月31日	\$7,000	\$20,000

中華公司適用的所得稅率為17%。假設銷售的任何利得及損失皆視為稅的一般項目，且會影響中華發生年度所得稅的支付。稅後必要報酬率為15%。(15%之各年複利現值，1至5年分別為：0.869565, 0.756144, 0.657516, 0.571753, 0.497177)

試作：

- (一)使用淨現值法以分析中華公司應該保留舊機器或是購買新機器(15分)
- (二)為賺取18%之稅後必要報酬率，中華公司應該增加或減少多少每年發生之稅後變動營業成本節省？假設有關於投資之所有其他資料不變。(5分)