



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。

第一部份 選擇題(@2分，共44分)

1. In designing strategy, a company must match the opportunities and threats in the marketplace with: (A)those of the CFO (B)its resources and capabilities (C)branding opportunities (D)capabilities of current suppliers
2. Total manufacturing costs equal: (A)direct materials + prime costs (B)direct materials + conversion costs (C)direct manufacturing labor costs + prime costs (D)direct manufacturing labor costs + conversion costs
3. When a job is complete: (A)Work-in-Process Control is debited (B)Finished Goods Control is credited (C)the cost of the job is transferred to Manufacturing Overhead Control (D)actual direct materials, actual direct manufacturing labor, and allocated manufacturing overhead will comprise the total cost of the job
4. Participation of line managers in the budgeting process helps to create: (A)greater commitment (B)greater anxiety (C)more fraud (D)better past performance
5. Rolling budgets help management to: (A)better review the past calendar year (B)deal with a 5-year time frame (C)focus on the upcoming budget period (D)rigidly administer the budget
6. A favorable efficiency variance for direct materials might indicate: (A)that lower-quality materials were purchased (B)an overskilled workforce (C)poor design of products or processes (D)a lower-priced supplier was used
7. For variable manufacturing overhead, there is no: (A)spending variance (B)efficiency variance (C)flexible-budget variance (D)production-volume variance
8. When using the high-low method, the two observations used are the high and low observations of the: (A)cost driver (B)dependent variables (C)slope coefficient (D)residual term
9. A relevant cost is a cost that is a (n): (A)future cost (B)past cost (C)sunk cost (D)non-cash expense
10. If there was limited capacity, all of the following amounts would change except: (A)opportunity costs (B)differential costs (C)variable costs (D)the minimum acceptable price
11. All of the following are associated with target costing except: (A)value engineering (B)the markup component (C)all value-chain business functions (D)cross-functional teams
12. Identify the best description of the balanced scorecard's financial perspective. To achieve our firm's vision and strategy: (A)how can we obtain greater profits for the current year? (B)how can we increase shareholder value? (C)how will we obtain continuous improvements? (D)how can we secure greater customer satisfaction?
13. Discretionary costs: (A)result from a cause-and-effect relationship between the output and the input (B)include advertising and executive training costs (C)can be variable or fixed in the short run (D)pertain to processes that are detailed
14. ABC systems use the concept of a _____ to identify the cost drivers that best demonstrate the cause-and-effect relationship between each activity and the costs in the related cost pool. (A)cost hierarchy (B)cost pool (C)cost allocation (D)cost driver
15. When a product is the result of a joint process, the decision to process the product past the splitoff point further should be influenced by the: (A)total amount of the joint costs (B)portion of the joint costs allocated to the individual products (C)extra revenue earned past the splitoff point (D)extra operating income earned past the splitoff point
16. On occasion, the FIFO and the weighted-average methods of process costing will result in the same dollar amount of costs being transferred to the next department. Which of the following scenarios would have that result? (A)when the beginning and ending inventories are equal in terms of unit numbers (B)when the beginning and ending inventories are equal in terms of the percentage of completion for both direct materials, and conversion costs (C)when there is no ending inventory (D)when there is no beginning inventory
17. Costs of normal spoilage are usually accounted for as: (A)part of the cost of goods sold (B)part of the cost of goods manufactured (C)a separate line item in the income statement (D)an asset in the balance sheet
18. Costs incurred in precluding the production of products that do not conform to specifications are: (A)prevention costs (B)appraisal costs (C)internal failure costs (D)external failure costs
19. The amount of time from when an order is ready to start on the production line to when it becomes a finished good is referred to as: (A)manufacturing lead time (B)bottleneck (C)customer-response time (D)a time driver
20. Throughput contribution equals revenues minus: (A)direct material and direct labor costs (B)direct material costs and minus operating costs (C)direct material costs of goods sold (D)operating costs
21. The _____ method of profitability analysis recognizes the two basic ingredients in profit-making: increasing income per dollar of revenues and using assets to generate more revenues. (A)Balanced Scorecard (B)Residual Income

(C)Dupont (D)Economic Value Added

22. A part of a control system that describes standards of behavior and codes of conduct expected of all employees, especially actions that are off-limits, is known as a(n): (A)diagnostic control system (B)boundary system (C)belief system (D)interactive control system

第二部份 非選擇題

注意：以下計算題部分，必須要有正確的計算過程，否則不給分。

一、甲公司為一家新成立的生技產品製造廠商，所生產的產品有其特殊性，加上主要經營者在生技方面的專業知識和技術有優勢，公司目標是要以較好的價格、獲取合理的利潤。因此，總經理要求會計部門對公司產品的相關成本資料，必須隨時掌握動態訊息。以下為甲公司 101 年度營業狀況，有關製成品的各項會計科目之期末帳戶餘額。

直接人工成本----- \$ 150,000
直接原料購料成本 ----- 420,000
間接生產成本(製造費用) ----- 690,000

甲公司第一年的營運，依照公司的經營政策，期末在製品成本為本期製造成本 10%；期末直接原料存貨成本為當期原料購貨成本的 20%；甲公司目前僅生產一種產品，當期的製成品有 80%出售，所有產品的單位成本都一樣。

問題：計算甲公司 101 年度的：

- (一)製成品成本。(5 分)
(二)銷貨成本。(5 分)

二、乙公司銷售 A、B 兩種產品，預計損益表如下：

	產 品 A	產 品 B	合 計
銷售單位	300,000	100,000	400,000
銷貨收入	\$3,000,000	\$1,500,000	\$4,500,000
變動成本	<u>2,100,000</u>	<u>900,000</u>	<u>3,000,000</u>
邊際貢獻	<u>\$900,000</u>	<u>\$600,000</u>	<u>\$1,500,000</u>
固定成本			<u>1,050,000</u>
營業利益			<u>\$450,000</u>

問題：

- (一)在預計之銷售組合下，求損益兩平點時之產品 A 銷售量。(5 分)
(二)在預計之銷售組合下，若欲達成\$675,000 之營業利益，求產品 B 應有之銷售量。(5 分)
(三)若銷售量為 700,000 單位，其中產品 B 僅有 100,000 單位，則營業利益為何？(5 分)
(四)若依(三)之銷售組合，則損益兩平點時之產品 A 銷售量為何？(5 分)

三、丙公司生產個人電腦螢幕，考慮執行 ABC 制度。該公司收集關於下年度製造費用成本庫與成本動因水準的估計資料：

成本庫	製造費用	成本動因水準
電力	\$100,000	40,000 千瓦小時
機器設備	500,000	2,000 整備次數
材料移動	80,000	40,000 移動次數
品質檢驗	<u>120,000</u>	30,000 檢驗次數
合計	<u>\$800,000</u>	

丙公司現今成本會計制度在分攤製造費用至工作批次時，是採用以機器小時做為分攤基礎的全廠單一分攤率。下年度總機器小時預計為 100,000 小時。公司收到一份機型 NUTC587 個人電腦螢幕 2,000 單位的訂單，下列是有關生產該份訂單的預估成本：

直接材料成本	\$50,000
直接人工成本(每小時\$10)	\$15,000
整備次數	100
電力(千瓦小時)	2,000
品質檢驗次數	500
材料移動次數	200
機器小時	2,000

問題：

- (一)說明何謂作業基礎成本制？(5 分)
(二)在現行會計制度下，每單位 NUTC587 的預計製造費用為多少？(5 分)
(三)若執行作業基礎成本制，每單位 NUTC587 的預計製造費用為多少？(5 分)

四、丁公司擬購置新機器，該機器購置成本為\$105,000,000，耐用年限 5 年，無殘值，以年數合計法提列折舊，且預計可使公司於未來五年中每年節省稅前付現成本\$34,260,000。該公司適用所得稅稅率 30%，稅後最低必要報酬率 10%。除機器購置成本外，其餘現金流入（出）均假設年底發生。

(10%複利現值因子：1 期=0.9091；2 期=0.8264；3 期=0.7513；4 期=0.6830；5 期=0.6209)

(12%複利現值因子：1 期=0.8929；2 期=0.7972；3 期=0.7118；4 期=0.6355；5 期=0.5674)

(14%複利現值因子：1 期=0.8772；2 期=0.7695；3 期=0.6750；4 期=0.5921；5 期=0.5194)

(16%複利現值因子：1 期=0.8621；2 期=0.7432；3 期=0.6407；4 期=0.5523；5 期=0.4761)

問題：

(一)計算淨現值(net present value)。(5 分)

(二)計算內部報酬率(internal rate of return) (四捨五入至小數點後第四位)。(6 分)