

科目：中級會計學

系所組：會計學系碩士班

(請詳列算式，否則不予計分！各題答案皆請四捨五入取至整數位。)

1. (20%) On January 2, 2023, ABC Company enters into a contract with its consultant, FJUA Company, at the price of \$2,400,000 to upgrade the information system. The project is to be completed in one year. ABC offers a performance bonus of \$900,000 for on-time completion, which decreases by 20% for late completion by one week, 50% for late completion by two weeks, and 80% for late completion by three weeks. There is no bonus for being late by more than three weeks. FJUA prepares financial statements quarterly and estimates the percentage of completion as of the end of the first quarter to be 40% upon which FJUA has the unconditional right to the consideration and will be paid by ABC in a month. FJUA estimates the likelihood of each outcome as follows:

Outcome	Probability
Completion on time	0.60
One week late	0.20
Two weeks late	0.15
Three weeks late	0.05
Late by more than three weeks	0.00

**Required:**

- (1) FJUA concludes that using the expected value to estimate the amount of variable consideration can predict better.
- What is the transaction price as of the end of the first quarter?
  - What is the estimated amount of variable consideration as of the end of the first quarter?
  - Prepare journal entries at the end of the first quarter.
- (2) FJUA concludes that using the most likely amount to estimate variable consideration can predict better.
- What is the transaction price as of the end of the first quarter?
  - What is the estimated amount of variable consideration as of the end of the first quarter?
  - Prepare journal entries at the end of the first quarter.

2. (20%) MM Company has just received the following monthly bank statement for June 2023.

Date	Checks	Deposits	Balance
June 1			\$25,000
June 2	\$ 150		24,850
June 3		\$ 6,000	30,850
June 4	750		30,100
June 5	1,500		28,600
June 7	8,050		20,550
June 9		8,000	28,550
June 10	3,660		24,890
June 11	2,690		22,200
June 12		9,000	31,200
June 13	550		30,650
June 17	7,500		23,150
June 20		5,500	28,650
June 21	650		28,000
June 22	700		27,300
June 23		4,140 <sup>†</sup>	31,440
June 25	1,000		30,440
June 30	50*		30,390
Totals	<u>\$27,250</u>	<u>\$32,640</u>	

\*Bank service charge

<sup>†</sup>Note collected, including \$140 interest

(112)輔仁大學碩士班招生考試試題

考試日期：112年3月3日 第 | 節

本試題共：3 頁 (本頁為第 2 頁)

Data from the cash account of MM Company for June are as follows:

June 1 balances .....	\$20,440		
<b>Checks written:</b>		<b>Deposits:</b>	
June 1 .....	\$ 1,500	June 2 .....	\$ 6,000
4 .....	8,500	5 .....	8,000
6 .....	2,690	10.....	9,000
8 .....	550	18.....	5,500
9 .....	7,500	30.....	<u>6,000</u>
12 .....	650		<u>\$34,500</u>
19 .....	700		
22 .....	1,000		
26 .....	1,300		
27 .....	<u>1,360</u>		
	<u>\$25,750</u>		

At the end of May, MM had three checks outstanding for a total of \$4,560. All three checks were processed by the bank during June. There were no deposits outstanding at the end of May. It was discovered during the reconciliation process that a check for \$8,050, written on June 4 for supplies, was improperly recorded on the books as \$8,500.

**Required:**

- (1) Determine the amount of deposits in transit at the end of June.
- (2) Determine the amount of outstanding checks at the end of June.
- (3) Prepare a June bank reconciliation.
- (4) Prepare the journal entries to correct the cash account.
- (5) Why is it important that the cash account be reconciled on a timely basis?

3. (10%) FJUM 公司持有甲公司 25% 股權並具有重大影響力，甲公司 2022 年度發生淨損 \$1,500,000，2023 年度淨損 \$2,700,000，證據顯示甲公司之虧損非屬短期性質，且 FJUM 公司未擔保甲公司之債務，亦未有其他財務上之承諾。已知 2022 年初 FJUM 公司對甲公司之採用權益法投資帳面金額為 \$500,000，所享有之權益亦為 \$500,000。

試作：

- (1) FJUM 公司有關上述投資於 2022 年度及 2023 年度之相關分錄。(6%)
- (2) 若 2023 年底 FJUM 公司對甲公司另有長期應收款 (帳面金額為 \$180,000) 並有代償義務 (FJUM 公司評估該代償義務為 \$240,000 並符合負債準備之定義)，試作 FJUM 公司 2023 年度之相關分錄。

4. (20%) FJUA 公司於 2022 年 12 月 31 日持有透過其他綜合損益按公允價值衡量債券投資 \$1,896,920，其評價調整為損失 \$18,000，另有相關其他權益項下貸方餘額 \$9,000 (包含備抵損失的累計減損 \$27,000)。該債券面額 \$2,000,000，票面利率 6%，原始有效利率為 8%，每年 12 月 31 日付息一次。2023 年 1 月 1 日，FJUA 公司決定改變其債券投資的經營模式，同日該債券的公允價值為 \$1,868,938。2023 年 12 月 31 日，該債券的公允價值為 \$1,900,000，當日該債券之預期信用損失估計金額為 \$35,000。

情況一：FJUA 公司將其經營模式改為只收取利息本金為目的。

情況二：FJUA 公司將其經營模式改為交易目的。

試作：依上述不同情況作 FJUA 公司 2023 年有關該債券投資之所有分錄 (包含有關其他綜合損益之結帳分錄)。

(假設 FJUA 公司對透過損益按公允價值衡量之投資不攤銷折溢價)

5. (10%) HAP 百貨公司於 2023 年參與由一家航空公司經營之客戶忠誠計畫。顧客每購買\$100 商品，即贈送 1 點，顧客可用點數向航空公司兌換航空旅程，每一點數可兌換旅程之單獨售價為\$4.4，HAP 百貨公司就兌換之每一紅利點數支付\$3.5 予航空公司，此等兌換沒有到期日。2023 年 HAP 百貨公司收取之對價總計\$6,000,000，已交付商品之單獨售價為\$6,388,800，並給與 60,000 點數；估計將有 48,000 點參與兌換。2023 年共有 33,600 點點數提出兌換。依合約協議內容，HAP 百貨公司係為其本身收取點數之對價。

試作：

- (1) 試問於前述情況下，HAP 百貨公司為兌換點數之主理人或代理人？(2%)
- (2) 試作 HAP 百貨公司 2023 年度應作之相關分錄。(8%)

6. (20%) FJCU 公司在計算 2024 年至 2026 年的會計利潤與課稅所得時，發現有下列幾項疑義待考慮：

- (1) 投資國營事業所得在 2024 年到 2026 年分別為\$600,000、\$600,000、\$450,000，依稅法規定投資國營事業所得為免稅。
- (2) FJCU 公司在 2021 年以\$2,400,000 所購入的一項資產估計可使用八年，無殘值，帳上依直線法提列折舊。在報稅上，則依稅法規定採計五年，同樣使用直線法，無殘值。
- (3) 2023 年底財務狀況表上有估計產品保證負債\$600,000，依稅法規定產品保證費用於實際發生時方可認列。2024 年底到 2026 年底 FJCU 公司帳上的估計產品保證負債分別為\$285,000、\$480,000 及 \$360,000。

假設 FJCU 公司 2024 年至 2026 年的會計利潤分別為\$16,500,000、\$13,200,000 及\$9,900,000，稅率皆為 20%。

試作：

- (1) 計算 2024 到 2026 年各年度的課稅所得。(6%)
- (2) 試作 FJCU 公司 2024 到 2026 年各年度認列所得稅費用應作之相關分錄。(14%)

※ 注意：1. 考生須在「彌封答案卷」上作答。

2. 本試題紙空白部份可當稿紙使用。

3. 考生於作答時可否使用計算機、法典、字典或其他資料或工具，以簡章之規定為準。

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注意事項：

1. 第一大題選擇題未按作答格式(範例如下)作答者，扣該科總分10分。

選擇題作答格式(範例)，請作答於彌封答案卷第一頁

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.
11.	12.	13.	14.	15.

2. 非選擇題未書寫計算過程者不予計分。

一、選擇題(15題，每題4分)

1. New York Corporation gathered the following information for the year just ended:

Fixed costs:		Variable costs:	
Manufacturing	\$125,000	Manufacturing	\$120,000
Marketing	48,000	Marketing	32,000
Administrative	25,000	Administrative	38,000

During the year, New York produced and sold 60,000 units of product at a sale price of \$8.00 per unit. There was no beginning inventory of product at the start of the year. What is the contribution margin for the year?

- A. \$ 92,000
- B. \$282,000
- C. \$480,000
- D. \$290,000

2. On a CVP graph, the total cost line intersects the total revenue line at which of the following points?

- A. The level of the fixed costs
- B. The level of the variable costs
- C. The breakeven point
- D. None of the above

3. Boston Corporation provided the following information regarding its only product:

Sale price per unit	\$65.00
Direct materials used	\$160,000
Direct labor incurred	\$185,000
Variable manufacturing overhead	\$120,000
Variable selling and administrative expenses	\$70,000
Fixed manufacturing overhead	\$65,000
Fixed selling and administrative expenses	\$12,000
Units produced and sold	10,000
Assume no beginning inventory	

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Assuming there is excess capacity, what would be the effect on operating income of accepting a special order for 1,200 units at a sale price of \$60 per product assuming additional fixed manufacturing overhead costs of \$5,000 is incurred? (NOTE: Assume regular sales are not affected by the special order.)

- A. Increase by \$72,000
- B. Decrease by \$2,800
- C. Increase by \$7,800
- D. Increase by \$2,800

4. Nagoya golf course is planning for the coming season. Investors would like to earn a 10% return on the company's \$40 million of assets. The company primarily incurs fixed costs to groom the greens and fairways. Fixed costs are projected to be \$15,000,000 for the golfing season. About 400,000 golfers are expected each year. Variable costs are about \$20 per golfer. The Nagoya golf course has a favorable reputation in the area and therefore, has some control over the price of a round of golf. Using a cost-plus approach, what price should Nagoya charge for a round of golf?

- A. \$47.50
- B. \$61.25
- C. \$67.50
- D. \$ 0.17

5. Expense A is a fixed cost; expense B is a variable cost. During the current year the activity level has increased, but is still within the relevant range. In terms of cost per unit of activity, we would expect that:

- A. expense A has remained unchanged.
- B. expense B has decreased.
- C. expense A has decreased.
- D. expense B has increased.

6. Shipping expense is \$9,000 for 8,000 pounds shipped and \$11,250 for 11,000 pounds shipped. Assuming that this activity is within the relevant range, if the company ships 9,000 pounds, its expected shipping expense is closest to:

- A. \$10,125
- B. \$8,583
- C. \$9,972
- D. \$9,750

7. The costs of direct materials are classified as:

	Conversion cost	Manufacturing cost	Prime cost
(I)	Yes	Yes	Yes
(II)	No	No	No
(III)	Yes	Yes	No
(IV)	No	Yes	Yes

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- A. Option I  
B. Option II  
C. Option III  
D. Option IV

8. Last month a manufacturing company had the following operating results:

Beginning finished goods inventory	\$90,000	Sales	\$412,000
Ending finished goods inventory	\$63,000	Gross margin	\$62,000

What was the cost of goods manufactured for the month?

- A. \$350,000  
B. \$385,000  
C. \$377,000  
D. \$323,000

9. Cleveland Corporation manufactures and sells a single product. The company uses units as the measure of activity in its budgets and performance reports. During June, the company budgeted for 7,800 units, but its actual level of activity was 7,850 units. The company has provided the following data concerning the formulas used in its budgeting and its actual results for June:

Data used in budgeting:

	Fixed element per month	Variable element per month
Revenue	-	\$38.50
Direct labor	\$0	\$4.20
Direct materials	0	19.20
Manufacturing overhead	48,800	1.10
Selling and administrative expenses	26,200	0.60
Total expenses	\$75,000	\$25.10

Actual results for June:

Revenue	\$ 306,465
Direct labor	\$ 34,310
Direct materials	\$151,250
Manufacturing overhead	\$ 55,145
Selling and administrative expenses	\$ 31,960

Which of the following statements is true?

- A. The direct materials in the planning budget for June would be closest to \$150,720  
B. The direct labor in the planning budget for June would be closest to \$32,970  
C. The manufacturing overhead in the flexible budget for June would be closest to \$57,380  
D. The net operating income in the flexible budget for June would be closest to \$30,190

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10. The budget or schedule that provides necessary input data for the direct labor budget is the:

- A. raw materials purchases budget.
- B. production budget.
- C. schedule of cash collections.
- D. cash budget.

11. Which of the following budgets are prepared before the sales budget?

	Manufacturing Overhead Budget	Cash Budget
(I)	Yes	Yes
(II)	Yes	No
(III)	No	Yes
(IV)	No	No

- A. Option I
- B. Option II
- C. Option III
- D. Option IV

12. One of the steps in the lean thinking model is to organize work arrangements around the flow of the business process. This is often accomplished by:

- A. automating the business process.
- B. implementing an enterprise system.
- C. instituting a six sigma program.
- D. creating a manufacturing cell.

13. What document is used to determine the actual amount of direct labor to record on a job cost sheet?

- A. Time ticket
- B. Payroll register
- C. Production order
- D. Wages payable account

14. A segment of a business responsible for both revenues and expenses would be called:

- A. a cost center.
- B. an investment center.
- C. a profit center.
- D. residual income.

15. Managers sometimes do not act in ways that are in the best interests of the overall company. What is the term for this?

- A. Strategic approach
- B. Suboptimization
- C. Optimal motivation
- D. Responsibility accounting

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二、東京公司生產標準化的產品，該公司採用高度自動化作業，並採用及時存貨制度。經查，期初存貨為零，當年度發生交易如下：

- (a) 購置及使用材料\$830,000。
- (b) 製成品中的材料為\$720,00。
- (c) 轉入銷貨成本的材料為\$610,000。
- (d) 在生產過程中記錄的加工成本為\$940,000。
- (e) 生產經理估計年底存貨中的加工成本為：

材料與在製品存貨	\$2,200
製成品存貨	\$6,600

試作下列事項(10%)：

採及時成本制度將上列交易做成分錄。假設倒推時點為購買材料與產品出售時。

三、Berlin Corp. has revenues of \$1,500,000 resulting in an operating income of \$105,000. Average invested assets total \$750,000, and the hurdle rate is 6%.

**Required (10%):**

- (1) If sales increase by 10% and the investment level remains constant, what is the investment turnover?
- (2) Calculate the ROI if sales increase by 10% and the profit margin remains constant.
- (3) Calculate the residual income if sales increase by 10% and the profit margin and invested assets remain constant.

四、The management of Chicago Corporation would like to investigate the possibility of basing its predetermined overhead rate on activity at capacity rather than on the estimated amount of activity for the year. The company's controller has provided an example to illustrate how this new system would work. In this example, the allocation base is machine-hours and the estimated amount of the allocation base for the upcoming year is 37,000 machine-hours. In addition, capacity is 43,000 machine-hours and the actual activity for the year is 38,100 machine-hours. All of the manufacturing overhead is fixed and is \$604,580 per year. For simplicity, it is assumed that this is the estimated manufacturing overhead for the year as well as the manufacturing overhead at capacity and the actual amount of manufacturing overhead for the year.

**Required (5%):**

Determine the underapplied or overapplied overhead for the year if the predetermined overhead rate is based on the amount of the allocation base at capacity.

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五、The London Company manufactures and sells a unique electronic part. The company's plant is highly automated with low variable and high fixed manufacturing costs. Operating results on an absorption costing basis for the first three years of activity were as follows:

	Year 1	Year 2	Year 3
Sales	\$704,000	\$528,000	\$704,000
Cost of goods sold	520,000	330,000	530,000
Gross margin	184,000	198,000	174,000
Selling and administrative expense	180,000	160,000	180,000
Net operating income (loss)	\$4,000	\$38,000	\$(6,000)

Additional information about the company is as follows:

- Variable manufacturing costs (direct labor, direct materials, and variable manufacturing overhead) total \$3 per unit, and fixed manufacturing overhead costs total \$400,000.
- Fixed manufacturing costs are applied to units of product on the basis of the number of units produced each year (i.e., a new fixed manufacturing overhead rate is computed each year).
- The company uses a FIFO inventory flow assumption.
- Variable selling and administrative expenses are \$2 per unit sold. Fixed selling and administrative expenses total \$100,000.
- Production and sales information for the three years is as follows:

	Year 1	Year 2	Year 3
Production in units	40,000	50,000	32,000
Sales in units	40,000	30,000	40,000

**Required (15%):**

- Compute net operating income for each year under the variable costing approach.
- Referring to the absorption costing income statements above, explain why net operating income was higher in Year 2 than in Year 1 under absorption costing, in light of the fact that fewer units were sold in Year 2 than in Year 1.
- Referring again to the absorption costing income statements, explain why the company suffered a loss in Year 3 but reported a profit in Year 1, although the same number of units was sold in each year.
- If the company had used lean production during Year 2 and Year 3 and produced only what could be sold, what would the company's net operating income (loss) have been each year under absorption costing?

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