

科目：中級會計學

系所組：會計學系

**各題作答請詳列計算過程，否則不予計分**

1. 甲公司於 X1 年 1 月 1 日向銀行借款\$2,000,000，利率 10%(亦為有效利率)，每年底付息一次，5 年後到期。X3 年甲公司發生財務困難，X3 年底未依約支付利息。
- X4 年 1 月 2 日甲公司與銀行進行債務協商，並支付\$20,000 之協商手續費，雙方同意借款條件修改如下：
- 免除積欠之 X3 年利息。
  - 本金調降為\$1,600,000。
  - 到期日展延至 X8 年 12 月 31 日。
  - 借款利率調降為 5%，年底付息。
- 假設甲公司於 X4 年 1 月 2 日借款之市場利率為 12%。

試計算：

- 甲公司 X4 年認列之債務協商利益金額。(7%)
- 甲公司 X4 年認列之利息費用金額。(5%)
- 若前述債務協商條件，同意免除 X3 年積欠之利息，但借款利率維持 10%(年底付息)，本金亦維持\$2,000,000，到期日展延至 X6 年 12 月 31 日。計算甲公司 X4 年認列之債務協商利益金額。(5%)

2. 乙公司有一筆應收帳款\$500,000 即將於 X4 年 8 月 1 日到期，X4 年 5 月 1 日乙公司將該應收帳款出售給 A 銀行，銀行收取應收帳款總額之 2% 為手續費。乙公司承諾 A 銀行至少可收現 6 成，並要求銀行不得轉售，由 A 銀行自行向顧客收取款項，未產生服務資產或服務負債。當日評估保證負債公允價值為\$9,000。

試作：

- X4 年 5 月 1 日乙公司移轉應收帳款分錄 (5%)
- 若 X4 年 8 月 1 日 A 銀行通知乙公司已收到全數款項，試作乙公司 X4 年 8 月 1 日分錄(含保證負債調整分錄) (5%)
- 若 X4 年 8 月 1 日 A 銀行通知乙公司僅收到半數款項，試作乙公司 X4 年 8 月 1 日分錄(含保證負債調整分錄) (5%)

※注意：1.考生須在「彌封答案卷」上作答。

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## 3. 丙公司之主要營業活動包括養殖雞隻，以生產與銷售雞蛋、雞肉為目的。

丙公司 X3 年 6 月 30 日以每隻\$100 購買未成年雞隻 600 隻，其中 300 隻作為肉雞，其餘 300 隻作為蛋雞。為購買此 600 隻雞隻，丙公司另支付運費\$2,000 將雞隻由市場載運回公司；丙公司估計若當日將此 600 隻雞隻立即出售，應支付運送雞隻至市場之運輸費用\$2,000，以及市場交易規費\$3,000，並假設平均分攤。

丙公司於 X3 年間飼養雞隻共花費\$150,000 之飼料費用與\$400,000 之飼育人員薪資，丙公司將前述花費認列為營業費用。

丙公司於 X3 年 12 月 31 日屠宰半數成年肉雞至市場販售，當日每隻成年肉雞售價\$280，並販售完畢；將半數成年肉雞運送至市場販售需另支付運費\$7,500。

丙公司於 X3 年底估計尚未出售之每隻肉雞公允價值減出售成本為\$250，每隻蛋雞之公允價值減出售成本為\$150。

X3 年飼養期間，共產出 3,000 顆雞蛋，估計每顆雞蛋公允價值減出售成本\$5，至 X3 年底皆未出售。

試作：

- (一) X3 年所認列之「生物資產原始認列損益」金額、「當期公允價值減出售成本變動之利益」金額(含所有生物資產)。(10%)
- (二) X3 年底所有生物資產於資產負債表之表達與金額；生產性生物資產—動物、消耗性生物資產—動物分項列示。(6%)
- (三) X3 年 12 月底農產品總額。(3%)

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4. 丁公司 X4 年初將一輛卡車以直接融資租賃出租予 B 公司，約定每年年底收取租金\$200,000，租期 5 年，租期屆滿日該卡車之估計殘值為\$150,000，B 公司保證其中\$50,000 之殘值，並預期租期屆滿日會就保證殘值支付\$15,000。該卡車為丁公司 X3 年所購入，X4 年初時的帳面金額等於公允價值\$800,000。另外，丁公司因此項租賃所產生之原始直接成本為\$35,000，於 X4 年初支付。

試作：

- (一)計算丁公司預計可收取之應收最低租賃給付 (3%)  
(二)計算租賃投資總額(應收租賃款總額) (3%)  
(三)計算租賃投資淨額(應收租賃款淨額) (3%)  
(四)計算此項租賃之隱含利率 (%四捨五入計算至小數第三位)(7%)  
(五)計算丁公司 X4 年與 X5 年認列之利息收入金額(四捨五入至整數元) (10%)

N=5	10%	11%
\$1 複利現值	0.6209	0.5935
\$1 普通年金現值	3.7908	3.6959

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## 5. 戊公司 X3 年相關資料：

- a. X3 年 1 月 1 日有 200,000 股普通股流通在外。X3 年 4 月 1 日發放 20% 普通股股票股利。
- b. X3 年稅後淨利 \$2,000,000。當年度所得稅率 25%，無宣告股利。
- c. X3 年 7 月 1 日戊公司辦理現金增資 60,000 股，每股認購價格為 \$7.5。當日戊公司增資前流通在外普通股股數為 240,000 股，除權前一日收盤價為 \$45；本次增資含有紅利因子。
- d. X3 年 1 月 1 日平價發行 10% 之可轉換特別股 80,000 股，面額 \$100。每股特別股可轉換為 1 股普通股。該特別股全年在外流通，全年無轉換。
- e. 可轉換公司債面額 \$400,000，票面利率 6%，每 \$100,000 可轉換為普通股 2,000 股。發行時可轉換公司債負債組成部分有關之原始有效利率為 8%。X3 年初該應付公司債帳面金額為 \$380,000。  
X3 年 9 月 1 日有四分之一可轉換公司債轉換為 2,000 股普通股，其餘債券至 X3 年底仍在外流通。
- f. X3 年 1 月 1 日給予公司高階主管認股證，可以每股 \$20 認購公司普通股 100,000 股，給予日立即既得。  
當年 10 月 1 日已認購 50,000 股，其餘單位至 X3 年底尚未執行。戊公司 X3 年 1 月 1 日至 10 月 1 日平均股價為 \$40，1 月 1 日至 12 月 31 日平均股價為 \$50。

試計算：(加權平均流通在外股數四捨五入至整數位；每股盈餘四捨五入計算至小數第二位)

- (一) X3 年 7 月 1 日現金增資紅利因子 (5%)
- (二) X3 年基本每股盈餘。(8%)
- (二) X3 年稀釋每股盈餘。(10%)

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請應試考生注意：

1. 未在彌封答案卷內作答者不予計分。
2. 針對 **I. Multiple-choice questions** 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)：

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

請依照上述範列之格式，以橫式書寫方式將全部答案寫在彌封答案卷第 1 頁，  
答案字母請用正楷大寫(A, B, C, D)。

3. 針對 **II. Essay questions** 未書寫計算過程者不予計分。答案若有小數點，請四捨五入取至小數點後第二位。

**I. Multiple-choice questions (45 points in total; 3 points for each)**

1. Pacific Company sells software during the recruiting seasons. During the current year, 12,000 software packages were sold resulting in \$470,000 of sales revenue, \$110,000 of variable costs, and \$48,000 of fixed costs.

Contribution margin per software is:

- A) \$9.17
- B) \$30.00
- C) \$35.17
- D) \$39.17

2. Allocating indirect costs to departments based on the relative revenue earned by those departments is done based on which of the following criterion?

- A) benefits received
- B) direct hours utilized
- C) material resources used
- D) cause-and-effect relationships

3. Put the following ABC implementation steps in order:

- A) Compute the allocation rates.
- B) Compute the total cost of the products.
- C) Identify the products that are the cost objects.
- D) Select the cost allocation bases.

- A) DACB
- B) CDAB
- C) BADC
- D) DBCA

4. Which of the following is true of flexible budget?

- A) It calculates revenues by multiplying budgeted units by actual selling price per unit.
- B) It calculates total fixed cost by multiplying actual units by budgeted fixed cost per unit.
- C) It calculates total variable cost by multiplying actual units by budgeted variable cost per unit.
- D) It calculates contribution margin by multiplying budgeted units by actual contribution margin per unit.

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5. Teddy Company manufactured 6,000 chairs during June. The following variable overhead data relates to June:

Budgeted variable overhead cost per unit	\$10.00
Actual variable manufacturing overhead cost	\$52,800
Flexible-budget amount for variable manufacturing overhead	\$46,900
Variable manufacturing overhead efficiency variance	\$790 unfavorable

What is the variable overhead spending variance?

- A) \$5,110 favorable
- B) \$5,900 favorable
- C) \$5,900 unfavorable
- D) \$5,110 unfavorable

6. Which of the following assumes that capacity will be decreased because of slowdowns due to plant maintenance or other interruptions of the production lines?

- A) normal capacity utilization
- B) theoretical capacity
- C) master-budget capacity utilization
- D) practical capacity

7. South Coast Appliance Store is a small company that has hired you to perform some management advisory services. The following information pertains to 2024 operations.

Sales (1,500 televisions)	\$1,500,000
Cost of goods sold	555,000
Store manager's salary per year	120,000
Operating costs per year	210,000
Advertising and promotion per year	18,000
Commissions (2.8% of sales)	42,000

What are the estimated total costs if the company expects to sell 3,100 units next year?

- A) \$2,550,000
- B) \$2,898,000
- C) \$1,581,800
- D) \$434,800

8. Snapper Company manufactures rustic furniture. The cost accounting system estimates manufacturing costs to be \$180 per table, consisting of 80% variable costs and 20% fixed costs. The company has surplus capacity available. It is Back Forrest's policy to add a 55% markup to full costs. Snapper Company is invited to bid on a one-time-only special order to supply 120 rustic tables. What is the lowest price Snapper Company should bid on this special order?

- A) \$16,200
- B) \$17,280
- C) \$21,600
- D) \$29,160

9. \_\_\_\_\_ is a measure of the balanced scorecard's internal-business-process perspective.

- A) Manufacturing downtime
- B) Market share
- C) Return on investment
- D) Number of customer complaints

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10. Which one of the following activities would most likely be considered a long-run pricing decision?

- A) one-time-only special order pricing that would result in achieving the break-even point
- B) setting prices to generate a reasonable rate of return on investment
- C) product mix adjustments in a competitive market
- D) changing prices in response to weak demand

11. The Illumination Corporation has a central copying facility. The copying facility has only two users, the Marketing Department and the Operations Department. The following data apply to the coming budget year:

Budgeted costs of operating the copying facility for 400,000 to 600,000 copies:

Fixed costs per year	\$60,000
Variable costs	\$0.03 per copy

Budgeted long-run usage in copies per year:

Marketing Department	120,000	copies
Operations Department	380,000	copies

Budgeted amounts are used to calculate the allocation rates.

Actual usage for the year by the Marketing Department was 90,000 copies and by the Operations Department was 360,000 copies. If a dual-rate cost-allocation method is used, what amount of copying facility costs will be allocated to the Operations Department? Assume budgeted usage is used to allocate fixed copying costs and actual usage is used to allocate variable copying costs.

- A) \$56,400
- B) \$130,800
- C) \$57,000
- D) \$59,400

12. Liberty Corporation purchases trees from Cheney lumber and processes them up to the split-off point where two products (paper and pencil casings) emerge from the process. The products are then sold to an independent company that markets and distributes them to retail outlets. The following information was collected for the month of October:

<i>Trees processed:</i>	320 trees
<i>Production:</i>	
paper	180,000 sheets
pencil casings	180,000
<i>Sales:</i>	
paper	169,000 at \$0.10 per page
pencil casings	177,500 at \$0.13 per casing

The cost of purchasing 320 trees and processing them up to the split-off point to yield 180,000 sheets of paper and 180,000 pencil casings is \$13,000.

Liberty's accounting department reported no beginning inventory.

What are the paper's and the pencil's approximate weighted cost proportions using the sales value at split-off method, respectively?

- A) 43.48% and 56.52%
- B) 42.28% and 57.72%
- C) 48.77% and 51.23%
- D) 50.00% and 50.00%

13. The weighted-average process-costing method calculates the equivalent units by:

- A) considering only the work done during the current period
- B) the equivalent units completed during the current period plus the equivalent units in ending inventory
- C) the units started during the current period plus the units in ending inventory
- D) the units started during the current period minus the units in ending inventory

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14. Which of the following true of nonfinancial measures of quality?

- A) They direct attention to financial processes that help managers identify the precise problem areas that need improvement.
- B) They focus managers' attention on how poor quality affects operating income.
- C) They provide immediate short-run feedback on whether quality-improvement efforts are succeeding.
- D) They assist in problem solving by comparing costs and benefits of different quality-improvement programs and by setting priorities for cost reduction.

15. Globe Inc. is a distributor of DVDs. DVD Mart is a local retail outlet which sells blank and recorded DVDs. DVD Mart purchases DVDs from Globe at \$27.00 per DVD; DVDs are shipped in packages of 64. Globe pays all incoming freight, and DVD Mart does not inspect the DVDs due to Globe's reputation for high quality. Annual demand is 319,000 DVDs at a rate of 7,000 DVDs per week. DVD Mart earns 15% on its cash investments. The purchase-order lead time is one week. The following cost data are available:

Relevant ordering costs per purchase order	\$118.50
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Carrying costs per package per year:	
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Relevant insurance, materials handling, breakage, etc., per year	\$8.50
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How many deliveries will be made during each time period?

- A) 73.83 deliveries
- B) 42.06 deliveries
- C) 106.11 deliveries
- D) 75.03 deliveries

**II. Essay questions (55 points)****一、(14 points)**

Farmer Dairy, maker of specialty cheeses, produces a soft cheese from the milk of Friesian cows raised on a special corn-based diet. One kilogram of soft cheese, which has a contribution margin of \$8, requires 4 liters of milk. A well-known gourmet restaurant has asked Farmer Dairy to produce 2,000 kilograms of a hard cheese from the same milk of Friesian cows. Knowing that the dairy has sufficient unused capacity, Cuddly Critters, owner of Farmer Dairy, calculates the costs of making one kilogram of the desired hard cheese:

Milk (10 liters * \$1.50 per liter)	\$15
Variable direct manufacturing labor	4
Variable manufacturing overhead	2
Fixed manufacturing cost allocated	<u>5</u>
Total manufacturing cost	<u>\$26</u>

1. Suppose Farmer Dairy can acquire all the Friesian milk that it needs. What is the minimum price per kilogram the company should charge for the hard cheese? (7%)

2. Now suppose that the Friesian milk is in short supply. Every kilogram of hard cheese Farmer Dairy produces will reduce the quantity of soft cheese that it can make and sell. What is the minimum price per kilogram the company should charge to produce the hard cheese? (7%)

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## 二、 (25 points)

Black Cat Delivery has decided to analyze the profitability of five new customers. It buys recycled paper at £20 per case and sells to retail customers at a list price of £26 per case. Data pertaining to the five customers are as follows:

	Customer				
	1	2	3	4	5
Cases sold	1,830	6,780	44,500	31,200	1,950
List selling price	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
Actual selling price	\$ 26	\$25.20	\$24.30	\$25.80	\$23.90
Number of purchase orders	10	18	35	16	35
Number of customer visits	3	5	12	4	12
Number of deliveries	12	28	65	25	35
Miles traveled per delivery	14	4	8	6	45
Number of expedited deliveries	0	0	0	0	3

Black Cat Delivery's five activities and their cost drivers are as follows:

Activity	Cost-Driver Rate
Order taking	\$ 90 per purchase order
Customer visits	\$ 75 per customer visit
Deliveries	\$ 3 per delivery mile traveled
Product handling	\$ 1.20 per case sold
Expedited deliveries	\$250 per expedited delivery

1. Compute the customer-level operating income of each of the five retail customers now being examined (1, 2, 3, 4, and 5). Comment on the results. (15%)
2. What insights do managers gain by reporting both the list selling price and the actual selling price for each customer? (10%)

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## 三、(16 points)

IKEA Ltd makes 200 wooden kitchen chairs every month and sells them for €50 each. Fixed monthly overheads are €3,000 and the standard cost of one chair is as follows:

Materials	€15
Direct labor	€ 8
Variable overheads	€ 7

1. Calculate the variable cost per month for one chair.
2. Calculate breakeven point.
3. What is the operating income if 200 chairs are sold in one month?
4. Calculate the number of chairs that need to be sold to give a target operating income of €4,000.

In an attempt to boost sales, IKEA Ltd plans to decrease the selling price to €48, increasing raw material costs by 20% by using higher-quality materials, and increase its advertising expenses by €1,000 a month.

5. Calculate the new breakeven point.
6. What is the operating income if 350 chairs are sold?
7. Compute the margin of safety (% of sales) if 350 chairs are sold.
8. How many chairs will need to be sold to give an operating income of €4,000?

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