



一、雲揚公司設有一發電部門，提供電力給甲、乙及丙三個作業部門，2009 年度電力之供給與需求列示於下表：

單位：KWH	作業部門			合計
	甲	乙	丙	
實質產能運作下之電力需求量	400	500	300	1,200
正常產能運作下之電力需求量	300	450	250	1,000
實際電力需求使用量	300	200	300	800

電力部門 2009 年度之預算固定成本為 \$50,000，在 500 至 1,500KWH 之攸關範圍內，其預算變動成本率為 \$250/每 KWH。

若電力部門 2009 年實際總成本為 \$265,000，其中包含固定成本 \$57,000。

請問：

1. 為責任會計部門績效評估之目的，若以實際平均成本 \$331.25/每 KWH(=\$265,000/800)作為分攤電力部門成本之基礎，即以 \$331.25 乘以實際電力使用量分攤電力部門成本至各作業部門。此法有何缺失？(10 分)
2. 請設計一分攤制度，並計算出各部門所得分攤成本，以滿足部門績效評估之需要。(10 分)
3. 為使電力部門之產能得以充分被利用，請問應如何分攤此項成本？(10 分)

二、謀思公司總收入方程式為  $TR=PX=30X-3X^2$ ，總成本方程式為  $TC=bX+20$ ，其中 X 為銷售單位數，b 為變動成本，但 b 不確定。b=\$2，\$4，\$6 之機率分別為 1/6，1/2，1/3。請問為求利潤極大，謀思公司應銷售幾單位？(20 分)

三、雲端公司產銷工具機，在每月 30 部之正常銷貨水準下，該公司之產銷相關成本與費用如下表所示：

工具機之單位成本(萬元)	
單位製造成本：	
變動原料成本	\$15
變動人工成本	10
變動製造費用	5
固定製造費用	13
總單位製造成本	\$43
單位銷售成本：	
變動	\$5
固定	12
單位產銷成本	\$17
	\$60

除上述產銷相關成本與費用外，雲端公司平均每月所投入之研發、設計及其他行政管理等相關成本共 \$360 萬元。假設每單位產品正常售價為



國立雲林科技大學

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科目：成本與管理會計學

\$80 萬元，所得稅及問題中未提及之成本不予考慮。除非特別聲明，否則各答題之假設狀況分別獨立。假設您身為該公司之會計主管，試設想並提出五種不同之可能決策情況，及在此等不同情況下之最適工具機決策用成本資訊，以備提供您的主管決策之參考。(50 分)



一、RR company is a very profitable small business. It has not, however, given much consideration to internal control. For example, in an attempt to keep clerical and office expenses to a minimum, the company has combined the jobs of cashier and bookkeeper. As a result, Jake handles all cash receipts, keeps the accounting records, and prepares the monthly bank reconciliations.

The balance per the bank statement on October 31, 2008, was \$18,180. Outstanding checks were: #62 for \$126.75, #183 for \$150, #284 for \$253.25, #862 for \$190.71, #863 for \$226.80, #864 for \$165.28. Included with the statement was a credit memorandum of \$400 indicating the collection of note receivable for RR by the bank on October 25.

The company's ledger showed one cash account with a balance of \$21,892.72. The balance included the undeposited cash on hand. Because of the lack of internal control, Jake took for personal use all of undeposited receipts in excess of \$3,795.51. He then prepared the following bank reconciliation in an effort to conceal his theft of cash.

Bank Reconciliation		
Cash balance per books, October 31		\$ 21,892.72
Add : Outstanding checks		
#862	\$190.71	
#863	226.80	
#864	<u>165.28</u>	
		<u>482.79</u>
		23,375.51
Less : Undeposited receipts		<u>3,795.51</u>
Unadjusted balance per bank, October 31		18,580.00
Less : Bank credit memorandum		<u>400.00</u>
Cash balance per bank statement, October 31		<u>\$ 18,180.00</u>

**Required :**

- (1) Prepare a correct bank reconciliation.
- (2) Indicate the ways that Jake attempted to conceal the theft and the dollar amount pertaining to each method.
- (3) What principles of internal control were violated in this case? (18%)

二、Calder Company, the lessor, enters into a lease with Darwin Company, the lessee, to provide heavy equipment beginning January 1, 2008. The lease terms, provisions, and related events are as follows: The lease is noncancelable, has a term of 5 years, and has no



renewal or bargain purchase option. The equipment reverts to the lessor at the termination of the lease. The cost and fair value of the equipment to the lessor is \$400,000 (useful life is 6 years). The annual rentals are payable at the end of each year. The interest rate implicit in the lease is 12%. The equipment will have an estimated unguaranteed residual value of \$20,000 at the end of the fifth year of the lease. The Darwin Company agrees to pay all executory costs, which are expected to be \$1,100 annually, including property taxes of \$500 and insurance of \$600.

The lessor incurs no material initial direct costs. The collectibility of the rentals is reasonably assured, and there are no important uncertainties surrounding the amount of unreimbursable cost yet to be incurred by the lessor. Darwin's incremental borrowing rate is 10% and it uses the sum-of-the-years'-digits method to record depreciation on similar equipment.

The following present value factors are relevant:

	<u>10%</u>	<u>12%</u>
Present value of an ordinary annuity of \$1 for 5 periods	3.7908	3.6048

**Required:**

- (1) Compute the annual rental amounts.
- (2) On the book of Calder, Prepare all the journal entries for the years 2008 and 2009.  
(20%)

三、Dean Co. at the end of 2010, its first year of operations, prepared a reconciliation between pretax financial income and taxable income as follows:

Pretax financial income	\$ 200,000
Estimated litigation expense	500,000
Installment sales	<u>(400,000)</u>
Taxable income	<u>\$ 300,000</u>

The estimated litigation expense of \$500,000 will be deductible in 2012 when it is expected to be paid. The gross profit from the installment sales will be realized in the amount of \$200,000 in each of the next two years. The income tax rate is 30% for 2010 and 40% for 2011 and 2012.

**Required:**

Prepare the journal entry to record income tax for the year of 2010. (12%)



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Yuntech Company sells televisions at an average price of \$750 and also offers to each customer a separate 3-year warranty contract for \$75 that requires the company to perform periodic services and to replace defective parts. During 2007, the company sold 300 televisions and 270 warranty contracts for cash. It estimates the 3-year warranty costs as \$20 for parts and \$40 for labor and accounts for warranties separately. Assume sales occurred on December 31, 2007, income is recognized on the warranties, and straight-line recognition of warranty revenues occurs.

**Instructions**

(1) Record any necessary journal entries in 2007.

In 2008, Hutech Company incurred actual costs relative to 2007 television warranty sales of \$2000 for parts and \$3000 for labor.

(2) Record any necessary journal entries in 2008 relative to 2007 television warranty. (25%)



12. **Canterpillar Company** sells a machine for \$7,400 under a 12-month warranty agreement that requires the company to replace all defective parts and to provide the repair labor at no cost to the customers. With sales being made evenly throughout the year, the company sells 650 machines in 2009 (warranty expense is incurred half in 2009 and half in 2010). As a result of product testing, the company estimates that the warranty cost is \$370 per machine (\$170 parts and \$200 labor).

**Required:**

Assuming that actual warranty costs are incurred exactly as estimated, what journal entries would be made relative to these facts.

(1) Under application of the expense warranty accrual method for:

- (a) Sale of machinery in 2009?
- (b) Warranty costs incurred in 2009?
- (c) Warranty expense charged against 2009 revenues?
- (d) Warranty costs incurred in 2010?

(2) Under application of the cash basis method for:

- (a) Sale of machinery in 2009?
- (b) Warranty costs incurred in 2009?
- (c) Warranty expense charged against 2009 revenues?
- (d) Warranty costs incurred in 2010? (25%)



- 一、請列出國際會計準則已訂有特定公報規範，但我國尚無相關準則規定之會計準則。(15%)
  
- 二、會計師之審計公費之多寡受到那些因素之影響？(15%)
  
- 三、利用責任會計制度作為企業內部門績效評估有何優點及缺點？(20%)
  
- 四、根據國際會計準則公報第 21 號「匯率變動之影響」(IAS 21)，企業可以選擇功能性貨幣來衡量企業的財務狀況與營運成果(例如台積電可以選擇用美元編製報表，宏碁可以選擇用歐元編製報表)。請問用不同功能性貨幣編製財務報表，對投資人有何優點與缺點。(25%)
  
- 五、管理會計的績效衡量指標(例如：按現金基礎計算的淨現值 NPV、內部報酬率 IRR)與財務會計的績效衡量指標(例如：按應計基礎計算的淨利、資產報酬率 ROA)常常衝突，您認為應如何解決此一衝突。(25%)