



一、雲林公司各年簡明損益表如下所示：

	<u>簡 明 損 益 表</u>		
	<u>100 年度</u>	<u>101 年度</u>	<u>102 年度</u>
銷貨收入	\$250,000	\$300,000	\$400,000
銷貨成本	<u>(140,000)</u>	<u>(170,000)</u>	<u>(200,000)</u>
銷貨毛利	110,000	130,000	200,000
營業費用	<u>(80,000)</u>	<u>(20,000)</u>	<u>(60,000)</u>
本期淨利	<u>\$30,000</u>	<u>\$110,000</u>	<u>\$140,000</u>

經查發現：

(1)100 年之期末存貨高估\$5,000；101 年之期末存貨低估\$8,000；102 年之期末存貨低估\$10,000。

(2)100 年初以\$60,000 購入之影印機，誤以影印費入帳，估計該影印機可使用五年，無殘值，雲林公司對類似設備採年數合計法提列折舊。

試作：(1)不考慮所得稅，請重新編製雲林公司各年簡明損益表。

(2)作 102 年結帳前更正之分錄（存貨已結轉銷貨成本）。（20 分）

二、雲林公司於 101 年 1 月 3 日以現金\$1,000,000 購入機器乙部，估計耐用年限 5 年，無殘值。該公司帳上以直線法提列折舊，報稅則以年數合計法提列折舊。101 年、102 年度及 103 年度之稅前會計利潤(損失)分別為\$400,000、\$600,000 及 (\$800,000)，所得稅稅率為 25%。101 年稅前會計利潤包含\$50,000 之免稅公債利息收入，102 年帳列違章罰鍰\$40,000，申報所得稅時無法扣除。假設稅法允許營業虧損可前抵(Carryback)前 2 年已納稅款或後延(Carryforward)由以後 5 年之課稅所得抵減。

試作：作各年底有關所得稅之分錄。（15 分）



國立雲林科技大學 103 學年度
碩士班招生考試試題

系所：會計系
科目：財務會計學

三、雲林公司於 101 年 1 月 3 日以現金\$300,000 購入機器乙部，估計耐用年限 5 年，無殘值。報稅及帳上公司皆採倍數餘額遞減法提列折舊，103 年 1 月 3 日雲林公司決定改用直線法提列折舊，報稅則續用倍數餘額遞減法提列折舊，假設雲林公司於 103 年度稅前會計利潤為\$200,000，稅率為 20%，且無其他所得稅差異。

試作：雲林公司 103 年度有關會計方法改變，提列折舊及所得稅相關之分錄。
(15 分)

四、The following information is available concerning the cash balance of the Yunlin Corporation on December 31, 2014.

a. Cash balance from bank statement, November 30	\$19,463
from company records, November 30 (adjusted)	15,623
b. Total receipts recorded by the bank during December	260,900
Total December receipts from books	258,400
c. Total payments recorded by the bank during December	254,555
Total December payments from books	252,865
d. Deposit made by Yunlin on December 31; received by the bank January 1	3,500
November 30 deposit in transit received by the bank December 1	2,000
e. December bank service charge	250
f. Note collected by the bank on December 31 (not previously recorded by Yunlin)	4,000
g. A check written by Yunlin during December for \$4,230 was erroneously recorded on the books as \$4,320	
h. NSF check returned by bank with the December bank statement	2,000
i. November 30 outstanding checks; received by bank December 14	5,840
December 31 outstanding checks :	6,400

Instructions : (a) Prepare a four-column proof of cash for the month ended
December 31, 2014.(8 分)

(b) Prepare the adjusting entry for Yunlin Corporation.(4 分)



五、雲夢公司於 2014 年 10 月 1 日出售 1,000 單位的存貨給台北公司，每單位存貨的售價為\$3。買賣雙方約定：其中 500 單位在 2014 年 12 月 15 日運抵，剩下的 500 單位在 2015 年 1 月 15 日運抵。付款條件為：貨款的 50%於 2015 年 10 月 1 日支付，25%於第一次運抵日支付，剩下的 25%於第二次運抵日支付。若這批商品非屬客製化商品，請問 2014 年雲夢公司因這筆交易應認列多少收入？(8 分)

六、Douliou Company purchased a ship on January 1, 2011, for \$400,000. This ship has a 10-years useful life with no residual value, but it is subject to a government-mandated major overhaul(重大檢修) every 5 years, and the cost of the major overhaul is estimated to be \$20,000. Douliou uses the straight-line method of depreciation. However, on January 1, 2014, Douliou decides to overhaul the ship for safety reasons, and the actual cost of the major overhaul is \$25,000.

Instructions : (a) determine the depreciation expense of the ship for Douliou on December 31, 2011.(4 分)

(b) prepare the journal entries to record the major overhaul on January 1, 2014.(4 分)

七、On January 1, 2013, Yuntech Company signs a 5-year lease related to office space at an annual rental of \$70,000. At the end of 2014, Yuntech decides to close its operation in this part of country. Its lease is non-cancelable, and the penalty for non-payment is €175,000. The present value of future payments on the lease is estimated to be €200,000. Yuntech does not believe that it can sublet these facilities. Prepare the journal entry for Yuntech on December 31, 2014.(6 分)



八、雲科公司103的年現金流量表如下：

營業活動之現金流量		
銷貨收現數	\$4,465,000	
證券投資股利收現數	120,000	
進貨付現數	(3,780,000)	
營業費用付現數	(410,000)	
利息費用付現數	(90,000)	
所得稅費用付現數	(175,000)	
營業活動之淨現金流入		\$ 130,000
投資活動之現金流量		
出售設備	\$ 150,000	
購買土地	(450,000)	
投資活動之淨現金流出		(300,000)
籌資活動之現金流量		
贖回公司債	\$(255,000)	
發行普通股	750,000	
發放股利	(180,000)	
籌資活動之淨現金流入		315,000
本期現金增加數		<u>\$ 145,000</u>

103年各相關帳戶之變動情形如下：

- (1) 應收帳款餘額（不含備抵呆帳）增加\$120,000，備抵呆帳餘額增加\$25,000，本期沖銷呆帳\$150,000。
- (2) 存貨餘額增加\$155,000，應付帳款餘額減少\$90,000。
- (3) 證券投資均為長期投資，且採權益法處理，其餘額增加\$100,000。
- (4) 應付公司債本期攤銷折價\$5,000，帳面價值減少\$240,000。
- (5) 預付租金增加\$40,000，應付薪資增加\$25,000，應付利息減少\$7,500。
- (6) 遞延所得稅資產增加\$25,000，應付所得稅減少\$5,625。
- (7) 本期提列折舊\$210,000，固定資產帳面價值增加\$125,000，除購買土地及出售設備外，雲科公司無其他固定資產相關交易發生。

請根據上述資料，計算：(1)呆帳費用。(3分)

(2)採用權益法之關聯企業及合資損益之份額。(3分)

(3)公司債贖回損失。(3分)

(4)處分設備利益。(3分)

(5)本期(稅後)淨利。(4分)



國立雲林科技大學 103 學年度
碩士班招生考試試題

系所：會計系
科目：成本與管理會計學

1. 簡答題(25 分)

- A) Describe value engineering and its role in target costing.
- B) Define strategy and what are four key perspectives in the balanced scorecard?
- C) What criteria might be used to guide cost-allocation decisions? Which are the dominant criteria?
- D) Distinguish among the three methods of allocating the costs of support departments to operating departments, and distinguish between two methods of allocating common costs.
- E) Distinguish between the sales value at split-off method and the NRV method.

2. Asir Co. (Asir) produces toys in two processes: molding and assembly. Asir is currently producing two models: Classic and Voyager. Production in the molding department is limited by the amount of materials available. Production in the assembly department is limited by the amount of trained labor available. The only variable costs are materials in the molding department and labor in the assembly department. Following are the requirements and limitations by toy model and department:

	Molding Materials	Assembly Time	Selling Price
Classic	1 kg per toy	20 minutes per toy	\$30 per toy
Voyager	2 kgs per toy	30 minutes per toy	\$51 per toy
Materials/Labor Available	30,000 kgs	8,400 hours	
Cost	\$12 per kg	\$18 per hour	

Required (25 分)

- A) If there were enough demand for either toy, which toy would Asir produce? How many of these toys would it make and sell?
- B) If Asir sells two Classics for each Voyager, how many toys of each type would it produce and sell? What would be the total contribution margin?
- C) If Asir sells two Classics for each Voyager, how much would production and contribution margin increase if the molding department could buy 15 more kgs of materials for \$12 per kg?



3. The Glory Radiator Company uses a normal-costing system with a single manufacturing overhead cost pool and machine-hours as the cost-allocation base. The following data are for 2013.

Budgeted manufacturing overhead costs	\$4,800,000
Overhead allocation base	Machine-hours
Budgeted machine-hours	96,000
Manufacturing overhead costs incurred	\$4,900,000
Actual machine-hours	80,000

Machine-hours data and the ending balances (before proration of under- or overallocated overhead) are as follows:

	Actual Machine-Hours	2013 End-of-Year Balance
Cost of Goods Sold	60,000	\$8,000,000
Finished Goods Control	11,000	1,250,000
Work-in-Process Control	4,000	750,000

Required: (10 分)

- Compute the budgeted manufacturing overhead rate for 2013. (3分)
- Compute the under- or overallocated manufacturing overhead of Glory Radiator in 2013. (3分)
- Dispose of the under- or overallocated manufacturing overhead using Write-off to Cost of Goods Sold. Compute the ending balances of (a). Finished Goods (b). Cost of Goods Sold (2分*2=4分)

4. YunTech manufactures premium food processors. The following is some manufacturing overhead data for YunTech for the year ended December 31, 2013:

Manufacturing Overhead	Actual Results	Flexible Budget	Allocated Amount
Variable	\$ 76,608	\$ 76,800	\$ 76,800
Fixed	350,208	348,096	376,320

Budgeted number of output units: 888

Planned allocation rate: 4 machine-hours per unit

Actual number of machine-hours used: 1,824

Static-budget variable manufacturing overhead costs: \$71,040

Required : (3 分*5=15 分)

Compute the following quantities (you should be able to do so in the prescribed order):

- Budgeted number of machine-hours planned
- Budgeted fixed manufacturing overhead costs per machine-hour
- Budgeted variable manufacturing overhead costs per machine-hour
- Budgeted number of machine-hours allowed for actual output produced
- Actual number of output units



5. Wish, Inc., planned and actually manufactured 200,000 units of its single product in 2013, its first year of operation. Variable manufacturing cost was \$10 per unit produced. Variable operating (nonmanufacturing) cost was \$20 per unit sold. Planned and actual fixed manufacturing costs were \$400,000. Planned and actual fixed operating (nonmanufacturing) costs totaled \$420,000. Wish, Inc. sold 120,000 units of product at \$50 per unit.

Required : (5 分*2=10 分)

- A) What is the operating income using absorption costing in 2013? (Show supporting calculations) (5 分)
- B) What is the operating income using variable costing in 2013? (Show supporting calculations) (5 分)
6. Bily-Builders, Inc., produces two basic types of weight-lifting equipment, Model A and Model B. Pertinent data are as follows:

	Per Unit	
	Model A	Model B
Selling price	<u>\$100.00</u>	<u>\$70.00</u>
Costs		
Direct material	28.00	13.00
Direct manufacturing labor	15.00	25.00
Variable manufacturing overhead*	20.00	10.0
Fixed manufacturing overhead*	10.00	5.00
Marketing (all variable)	<u>14.00</u>	<u>10.00</u>
Total cost	<u>87.00</u>	<u>63.00</u>
Operating income	<u>\$ 13.00</u>	<u>\$ 7.00</u>

*Allocated on the basis of machine-hours

The weight-lifting craze is such that enough of either Model A or Model B can be sold to keep the plant operating at full capacity. Both products are processed through the same production departments.

Required : (6 分)

Which products should be produced? (Show supporting calculations to explain your answer)

7. Value chain is the sequence of business function in which customer usefulness is added to products. Describe 3 primary business functions in the value chain. (3 分*3=9 分)