



一、甲公司 X8 年底的應收帳款、備抵壞帳及存貨餘額分別為\$1,808,000、\$223,000 (貸餘)、及\$1,010,000；X9 年度的銷貨 (全部為賒銷) 及銷貨成本則分別為\$11,000,000 及\$8,432,800。甲公司依損益表法提列壞帳費用，壞帳率為 5%。X9 年度沖銷的壞帳共計\$186,000，並收回\$28,000 已沖銷的壞帳。X9 年底的應收帳款 (調整前) 及存貨分別為\$1,780,000 及\$676,560。

試作，甲公司：

- (1) X9 年底備抵壞帳餘額。(4 分)
 - (2) X9 年底應收帳款餘額。(4 分)
 - (3) X9 年度平均應收帳款收款天數。(4 分)
 - (4) X9 年度存貨週轉率。(4 分)
 - (5) X9 年度營業週期。(4 分)
- (假設一年 360 天，若不整除，請四捨五入至小數點後第二位)

二、乙公司 X8 年 8 月 31 日銀行對帳單上，公司當月底帳上餘額為\$647,584。經查發現下列事項：

- (1) 公司 8 月底存入\$33,750，但銀行至月底仍然尚未入帳。
- (2) 公司簽發之即期支票#883 計\$8,000 及#891 計\$18,000，尚未兌現。
- (3) 客戶簽發支票\$23,800 存入銀行，因為存款不足而遭到銀行退票。
- (4) 公司申請銀行止付的支票\$8,000，因銀行行員疏忽仍然予以支付。
- (5) 銀行代收票據\$8,700 已經收現，但公司尚未入帳。
- (6) 銀行代扣 8 月份的手續費\$98。

試作：

- (1) 計算乙公司 X8 年 8 月底銀行存款的正確餘額。(5 分)
- (2) 計算 X8 年 8 月 31 日銀行對帳單餘額。(5 分)
- (3) 乙公司應做的調整分錄。(5 分)：

三、丙公司倉庫於 X7 年 5 月 31 日發生火災，該公司 X7 年 1 月 1 日之存貨為\$89,000，1 月 1 日至 5 月 31 日間的進貨及銷貨分別為\$601,500 及\$550,000；進貨運費和進貨退出及折讓分別為\$4,500 及\$5,500；銷貨運費及銷貨退回分別為\$5,000 及\$6,500。丙公司於火災過後清點倉庫內剩餘存貨，估計其剩餘殘值為\$8,000。此外，丙公司除倉庫內存貨外，尚有 FOB 起運點交貨之在途進貨一批，該批在途進貨購價\$92,000 及運費\$2,000 均已經入帳。丙公司平均毛利率為銷貨淨額的 20%。

試作：



- (1) 丙公司估計之銷貨成本為何？(5 分)
- (2) 存貨火災損失的金額為何？(10 分)

四、雲科公司於 X1 年初發行公司債，發行價格低於面額，每年年底付息一次，每次支付利息\$25,600。公司債發行時市場利率為 10%，X2 年度公司債折價攤銷金額為\$3,974。

試計算：

- (a) X2 年的利息費用。(5 分)
- (b) 公司債的發行價格。(5 分)

五、斗六公司在 X1 年初自建辦公大樓，建造期間相關支出之金額及日期如下：

X1 年 1 月 1 日支出	\$ 500,000
X1 年 4 月 1 日支出	400,000
X1 年 10 月 1 日支出	300,000
X2 年 1 月 1 日支出	100,000

其他有關自建資產之資訊如下：

- X2 年 6 月 30 日大樓建造完成。
- 為自建辦公大樓，斗六公司於 X1 年初借入一筆為期 2 年之專案借款 \$800,000，利率為 10%。斗六公司另有其他於 X1 年全年流通在外之債務及利率如下：

10 年期應付公司債，12%	\$600,000
20 年期應付公司債，10%	1,000,000

斗六公司評估，若不自建此大樓，則這些債務可償還。

- 專案借款為年底付息，X1 年斗六公司將專案借款進行暫時性投資之收益為 \$10,000，X2 年並無專案借款產生之投資收益。
- 應付公司債皆於 X0 年平價發行，且年底付息。

試計算：

- (a) X1 年的借款成本資本化金額。(5 分)
- (b) X2 年的借款成本資本化金額。(5 分)

六、雲寶寶公司因著作權侵權糾紛，目前正與同業進行訴訟。雲寶寶公司的法律顧問認為有可能敗訴，可能性為 30%。一旦敗訴，估計需賠償 \$5,000,000。針



對此一訴訟案件，雲寶寶公司應在財務報表中認列之負債準備金額為多少？
 (4 分)

七、雲夢湖公司於 X1 年初興建完成並開始使用一座儲油槽，該油槽以直線法提列折舊且無殘值。該公司負有法定義務必須於油槽使用結束時，立即移除油槽，該油槽的使用年限為 10 年，並預估將於 X10 年底支出 \$300,000 移除該油槽（以 X10 年底之物價估計）。假設雲夢湖公司適用之折現利率為 10%。試計算：

- (a) X1 年儲油槽的折舊費用。(5 分)
 (b) X2 年與儲油槽有關的利息費用。(5 分)

八、雲林公司 X1 年底流通在外普通股股數為 150,000 股，另有 10,000 股可轉換累積特別股，每股面額 \$100，股利率 6%，每股特別股可轉換為 3 股普通股，該特別股符合權益之定義。X2 年淨利為 \$665,000，雲林公司於 X2 年 6 月 30 日宣告並發放特別股股利，2,000 股特別股於 X2 年 10 月 1 日轉換成普通股。

- 試計算：(計算值四捨五入至小數點後第二位)
 (a) X2 年基本每股盈餘。(5 分)
 (b) X2 年稀釋每股盈餘。(5 分)

九、雲鄉公司 X9 年的銷貨收入為 \$1,210,000，其他相關資料如下：

	X9 年 12 月 31 日	X9 年 1 月 1 日
應收帳款	\$310,000	\$440,000
預付貨款	260,000	335,000
預收貨款	305,000	410,000

試計算 X9 年按現金基礎所認列之銷貨收入。(6 分)


1. (15 分)

Answer the following questions using the information below:

- Explain what revenues and costs are relevant when choosing among alternatives. (4分)
- Give an example of relevant cost. (4分)
- Lim Corp. uses the balanced scorecard technique to achieve its long term objectives. Managers of Lim came to know that all the balanced scorecards objectives were achieved other than financial perspective measures for the previous period. While the learning and growth and internal business processes perspective measures were achieved with relative ease, Lim had to strive extremely hard to achieve customer oriented measures. The company had failed miserably in achieving its financial measures.

Using the given information, evaluate the strategy of Lim and its implementation. (7分)

2. (20 分)

YES company planned to use materials of \$12 per unit but actually used materials of \$13 per unit, and planned to make 1,800 units but actually made 1,500 units.

- What is The flexible-budget amounts for materials? (5分)
- What is the flexible-budget variance amounts for materials? (5分)
- What is the sales-volume variance amounts for materials? (5分)
- Give one reason to explain an unfavorable sales-volume variance. (5分)

3. (15 分)

Cheel's Pet Supply Corporation manufactures two models of grooming stations, a standard and a deluxe model. The following activity and cost information has been compiled:

	<u>Number of Setups</u>	<u>Number of Components</u>	<u>Number of Direct Labor Hours</u>
Product			
Standard	3	30	650
Deluxe	7	50	150
Overhead costs	\$40,000	\$120,000	

- Assume a traditional costing system applies the \$160,000 of overhead costs based on direct labor hours. What is the total amount of overhead costs assigned to the deluxe model? (4分)
- Assume an activity-based costing system is used and that the number of setups and the number of components are identified as the activity-cost drivers for overhead. What is the total amount of overhead costs assigned to the deluxe model? (4分)
- Which system, a traditional costing system or ABC system, provides a better estimate of costs? Why? (4分)
- "ABC systems may result in misallocation of indirect costs." Do you agree? Give reasons for your answer. (3分)



4. (18 分)

Chicago Infonautics, Inc., produces handheld Windows CE™-compatible organizers. Chicago Infonautics markets three different handheld models: PalmPro is a souped-up version for the executive on the go, PalmCE is a consumer-oriented version, and PalmKid is a stripped-down version for the young adult market. You are Chicago Infonautics' senior vice president of marketing. The CEO has discovered that the total contribution margin came in lower than budgeted, and it is your responsibility to explain to him why actual results are different from the budget. Budgeted and actual operating data for the company's third quarter of 2019 are as follows:

Budgeted Operating Data, Third Quarter 2019

	Selling Price	Variable Cost per Unit	Contribution Margin per Unit	Sales Volume in Units
PalmPro	\$748	\$370	\$378	13,580
PalmCE	544	192	352	35,890
PalmKid	288	132	156	47,530
				97,000

Actual Operating Data, Third Quarter 2019

	Selling Price	Variable Cost per Unit	Contribution Margin per Unit	Sales Volume in Units
PalmPro	\$730	\$350	\$380	10,120
PalmCE	576	188	388	32,200
PalmKid	220	150	70	49,680
				92,000

Chicago Infonautics' senior vice president of marketing prepared his budget at the beginning of the third quarter assuming a 25% market share based on total sales. The total handheld-organizer market was estimated by Foolinstead Research to reach sales of 388,000 units worldwide in the third quarter. However, actual sales in the third quarter were 400,000 units.

(a) Calculate the actual and budgeted sales mixes for the three products for the third quarter of 2019.

(3分)

(b) Calculate total sales-volume, sales-mix, and sales-quantity variances for the third quarter of 2019.

(Calculate all variances in terms of contribution margins.) (9分)

(c) Calculate the market-share and market-size variances for Chicago Infonautics in the third quarter of 2019 (calculate all variances in terms of contribution margins). (6分)



5. (12 分)

Jack Garrett, a manager of the plate division for the Marble Top Manufacturing company, has the opportunity to expand the division by investing in additional machinery costing \$210,000. He would depreciate the equipment using the straight-line method, and expects it to have no residual value. It has a useful life of seven years. The firm mandates a required aftertax rate of return of 14% on investments. Jack estimates annual net cash inflows for this investment of \$62,500 before taxes, and an investment in working capital of \$1,250. Tax rate is 35%.

- Calculate the net present value of this investment. (4分)
- Calculate the accrual accounting rate of return on initial investment for this project. (4分)
- Should Jack accept the project? Will Jack accept the project if his bonus depends on achieving an accrual accounting rate of return of 14%? How can this conflict be resolved? (4分)

6. (20 分)

The Kim Company is a furniture manufacturer with two departments: molding and finishing. The company uses the weighted-average method of process costing. In August, the following data were recorded for the finishing department:

Units of beginning work in process inventory	2,500
Percentage completion of beginning work in process units	25%
Cost of direct materials in beginning work in process	\$0
Units started	17,500
Units completed	12,500
Units in ending inventory	5,000
Percentage completion of ending work in process units	95%
Spoiled units	2,500
Total costs added during current period:	
Direct materials	\$819,000
Direct manufacturing labor	\$794,500
Manufacturing overhead	\$770,000
Work in process, beginning:	
Transferred-in costs	\$103,625
Conversion costs	\$52,500
Cost of units transferred in during current period	\$809,375

Conversion costs are added evenly during the process. Direct material costs are added when production is 90% complete. The inspection point is at the 80% stage of production. Normal spoilage is 10% of all



good units that pass inspection. Spoiled units are disposed of at zero net disposal value.

- (a) Compute equivalent units for each cost category in August. (6 分)
- (b) Calculate cost per equivalent unit for each cost category in August. (6 分)
- (c) For August, summarize total costs to account for and assign these costs to units completed and transferred out (including normal spoilage), to abnormal spoilage, and to units in ending work in process. (8 分)