

## 51MM521615成本與管理會計歷屆試題詳解

頁數	更正內容			
112-5	【第 6. 題試題】 <b>Department III:</b> ... loaded into trucks to be delivered <b>to</b> the customer. ...			
112-41	【一、第 5. 題試題】 ... (C)All <b>other</b> factors being equal,...			
112-46	【二、第 3. 題試題】			
		Physical Units	Direct Materials	Conversion Costs
	Work-in-Process (WIP), beginning (February 1)	3,000	\$27,000	\$15,000
	Degree of completion of beginning WIP		100%	50%
	Started during February	12,000		
	Good units <b>completed</b> and transferred out during February	11,000		
	⋮	⋮	⋮	⋮
The units completed in Producing Department will be transferred to Test <b>Department</b> directly. ...				
112-47	【二、第 4. 題試題】			
		Proposal X	Proposal Y	Proposal Z
	⋮	⋮	⋮	⋮
	Salvage value end of year:			
	Year 1	100,000	80,000	60,000
	Year 2	80,000	60,000	50,000
	Year 2	40,000	40,000	30,000
<b>Year 4</b>	10,000	20,000	15,000	
Working capital returned	0	0	10,000	
112-47	【二、第 5. 題試題】 ... A separate Setup Department is responsible for <b>setting</b> up machines and molds for different styles of AC001. ...			

頁數	更正內容
112-48	<p>【一、第 1. 題解答】</p> <p>一、選擇題</p> <p>本題使用固定毛利率法分攤聯合成本：</p> $\text{毛利} = 13,500 \times \$5 + 13,000 \times \$8.5 - \$12,500 - \$35,600 - \$52,640$ $= \$77,260$
112-50	<p>【二、第 3. 題解答】</p> <p>完工轉出</p> <div style="border-left: 1px solid black; padding-left: 10px; margin-left: 10px;"> <math display="block">\text{期初在製品} = \\$27,000 + \\$15,000 + 1500 \times \\$11 = \\$58,500</math> <math display="block">\text{本期投入} = 8,000 \times (\\$9 + \\$11) = \\$160,000</math> <math display="block">\text{正常損壞品} = 1,100 \times (\\$9 + \\$11) = \\$22,000</math> </div>