

成本與管理會計歷屆試題詳解

頁數	增補資料
113-7	<p>1. (2) 目前的銷貨報酬率</p> $= \frac{\$72.64 \times 200,000 - 200,000 \times (\$16.4 + \$29) - \$700,000 - \$198,000}{\$72.64 \times 200,000} = 31.32\%$ <p>目標成本 = $\\$66 \times 200,000 \times (1 - 31.32\%) = \\$9,065,760$</p> <p>目前成本 = $200,000 \times (\\$16.4 + \\$29) + \\$700,000 + \\$198,000 = \\$9,978,000$</p> <p>$\\$9,978,000 - \\$9,065,760 = \underline{\\$912,240}$ (減少)</p> <p>→ <u>每單位成本應抑減</u> : $= \frac{\\$912,240}{200,000} = \\$4,5612$</p>

