

AICPA 考试 BEC 真题 2013 (题目)

1. On January 1 Maples had two jobs in process: #506 with assigned costs of \$10,500 and #507 with assigned costs of \$14,250. During January three new jobs, #508 through #510, were started and three jobs, #506, #507, and #508, were completed. Materials and labor costs added during January were as follows:

Manufacturing overhead is assigned at the rate of 200 percent of labor. What is the January cost of goods manufactured and transferred from work-in-process?

- a. \$25,300
- b. \$35,850

c. \$42,950

d. \$50,050

2. Which of the following choices shows the proper treatment of sales commissions and abnormal spoilage charges when calculating a manufactured good's inventoriable cost?

Sales Abnormal

commissions spoilage

- a. Include Include
- b. Include Exclude
- c. Exclude Include
- d. Exclude Exclude

3. An entity has the following sales orders in a batch:

Which of the following numbers represents the record count?

- a. 5
- b. 100
- c. 105
- d. 750

4. A manufacturing company that produces trivets has established the following standards for the current year:

During April, the company purchased 10,000 pounds of material for \$33,000 and used 9,400 pounds to produce 4,500 trivets. Four thousand trivets were sold during April. What amount should be



reported as the materials' quantity (usage) variance?

- a. \$1,200 unfavorable.
- b. \$1,320 unfavorable.
- c. \$3,000 unfavorable.
- d. \$4,200 unfavorable.

5. At the end of its fiscal year, Krist, Inc. had the following account balances: What is Krist's quick (acid-test) ratio?

- a. 0.273
- b. 0.636
- c. 0.750
- d. 1.750
- 6. When estimating cash flow for use in capital budgeting, depreciation is:
- a. Included as a cash or other cost.
- b. Excluded for all purposes in the computation.
- c. Utilized to estimate the salvage value of an investment.
- d. Utilized in determining the tax costs or benefit.

7. Which of the following performance measures is nonfinancial?

- a. Percentage of defective products.
- b. Return on investment.
- c. Gross profit margin.
- d. Economic value-added.

8. Selected costs associated with a product are as follows:

What amount is the total direct labor price variance?

- a. \$2,375 unfavorable.
- b. \$2,375 favorable.
- c. \$2,500 unfavorable.
- d. \$2,500 favorable.

9. Which of the following techniques effectively measures improvements in product quality as a result of internal failure costs?

- a. Inspection of in-process goods.
- b. Recording the number of products returned over time.
- c. Tracking the number of products reworked.

d. Tracking warranty expenses over time.

10. The following information is available for economic activity for year 1:What amount is the gross domestic product for year 1?a. \$210 billion.

- b. \$160 billion.
- c. \$100 billion.
- d. \$90 billion.

11. The cost of debt most frequently is measured as:

- a. Actual interest rate.
- b. Actual interest rate adjusted for inflation.
- c. Actual interest rate plus a risk premium.
- d. Actual interest rate minus tax savings.

12. According to COSO, which of the following is the most effective method to transmit a message of ethical behavior throughout an organization?

- a. Demonstrating appropriate behavior by example.
- b. Strengthening internal audit's ability to deter and report improper behavior.
- c. Removing pressures to meet unrealistic targets, particularly for short-term results.

d. Specifying the competence levels for every job in an organization and translating those levels to requisite knowledge and skills.

13. Within the COSO Internal Control— Integrated Framework, which of the following components is designed to ensure that internal controls continue to operate effectively?

- a. Control environment.
- b. Risk assessment.
- c. Information and communication.
- d. Monitoring.

14. According to COSO, an effective approach to monitoring internal control involves each of the



following steps, except:

a. Establishing a foundation for monitoring.

b. Increasing the reliability of financial reporting and compliance with applicable laws and regulations.

c. Designing and executing monitoring procedures that are prioritized based on risks to achieve organizational objectives.

d. Assessing and reporting the results, including following up on corrective action where necessary.

15. After reviewing the end-user computing (EUC) policy of an organization, an internal auditor audits the actuarial function and notices that some minimum control requirements are missing. Which of the following is a risk of using potentially incorrect end-user developed files?

a. Management places the same degree of reliance on the files as they do on files generated from mainframe systems.

b. Management receives limited information for decision making due to a lack of flexibility in EUC files.

c. Management is unable to respond to competitive pressures quickly.

d. Management continues to incur additional cost because it takes more hours to do the tasks using EUC.

16. The fixed assets and related depreciation of a company are currently tracked on a password-protected spreadsheet. The information technology governance committee is designing a new enterprise-wide system and needs to determine whether the current fixed asset process should be included because the current system seems to be working properly. What long-term solution should the committee recommend?

a. Continuing to use the current spreadsheet process because there have been no issues in this area.

b. Developing a new fixed asset system to manage the assets and related depreciation.

c. Purchasing a stand-alone fixed asset program for managing the assets and related depreciation.

d. Adopting the fixed-asset module of the new system for integration.

17. A company is considering two projects, which have the following details:

Which project would provide the largest after-tax cash inflow?

a. Project A because after-tax cash inflow equals \$465.

b. Project A because after-tax cash inflow equals \$315.

c. Project B because after-tax cash inflow equals \$635.



d. Project B because after-tax cash inflow equals \$385.

18. Trendy Co. produced and sold 30,000 backpacks during the last year at an average price of \$25 per unit. Unit variable costs were the following:

Total fixed costs were \$250,000. There was no year-end work-in-process inventory. If Trendy had spent an additional \$15,000 on advertising, then sales would have increased by \$30,000. If Trendy had made this investment, what change would have occurred in Trendy's pretax profit?

- a. \$3,000 increase.
- b. \$4,200 increase.
- c. \$3,000 decrease.
- d. \$4,200 decrease.

19. The demand curve for a product reflects which of the following?

- a. The impact of prices on the amount of product offered.
- b. The willingness of producers to offer a product at alternative prices.
- c. The impact that price has on the amount of a product purchased.
- d. The impact that price has on the purchase amount of two related products.

20. Managers of the Doggie Food Co. want to add a bonus component to their compensation plan. They are trying to decide between return on investment (ROI) and residual income (RI) as the performance measure they will use. If Doggie adopts the RI performance measure, the relevant required rate of return would be 18%. One segment of Doggie is the Good Treats division, where the manager has invested in new equipment. The operating results from this equipment are as follows:

Assuming that there are no income taxes, what would be the ROI and RI, respectively, for this equipment, which has an average value of \$100,000?

- a. \$2,000, 20%
- b. 35%, \$3,600
- c. \$3,600, 35%
- d. 20%, \$2,000

21. In using regression analysis, which measure indicates the extent to which a change in the independent variable explains a change in the dependent variable?

- a. p-value.
- b. r-squared.





- c. Standard error.
- d. t-statistic.

22. LM Enterprises produces two products in a common production process, each of which is processed further after the split-off point. Joint costs incurred for the current month are \$36,000. The following information for the current month was also gathered:

What amount would be the joint cost allocated to product M, assuming that LM Enterprises uses the estimated net realizable value method to allocate costs?

- a. \$20,000
- b. \$12,000
- c. \$15,000
- d. \$18,000

23. Which of the following pricing policies results in establishment of a price to external customers higher than the competitive price for a given industry?

- a. Collusive pricing.
- b. Dual pricing.
- c. Predatory pricing.
- d. Transfer pricing.

24. A company's web server has been overwhelmed with a sudden surge of false requests that caused the server to crash. The company has most likely been the target of:

- a. Spoofing.
- b. Piggybacking.
- c. An eavesdropping attack.
- d. A denial of service attack

25. A company invested in a new machine that will generate revenues of \$35,000 annually for seven years. The company will have annual operating expenses of \$7,000 on the new machine. Depreciation expense, included in the operating expenses, is \$4,000 per year. The expected payback period for the new machine is 5.2 years. What amount did the company pay for the new machine?

- a. \$145,600
- b. \$161, 200
- c. \$166,400



d. \$182,000

26. A company's new time clock process requires hourly employees to select an identification number and then choose the clock-in or clock-out button. A video camera captures an image of the employee using the system. Which of the following exposures can the new system be expected to change the least?

- a. Fraudulent reporting of employees' own hours.
- b. Errors in employees' overtime computation.
- c. Inaccurate accounting of employees' hours.
- d. Recording of other employees' hours.

27. Which of the following is most useful when risk is being prioritized?

- a. Low and high probability exposures.
- b. Low and high-degree loss exposures.
- c. Expected value.
- d. Uncontrollable risks.

28. A manufacturing company has several product lines. Traditionally, it has allocated manufacturing overhead costs between product lines based on total machine hours for each product line. Under a new activity-based costing system, which of the following overhead costs would be most likely to have a new cost driver assigned to it?

- a. Electricity expense.
- b. Repair and maintenance expense.
- c. Employee benefits expense.
- d. Depreciation expense.

29. In an e-commerce environment that requires that the information technology (IT) system be available on a continuous basis, more emphasis will be placed on which of the following aspects of the planning than in a traditional organization?

a. Maintain appropriate written source documents so the data can be re-entered if it is lost or compromised.

b. Maintain redundant systems for instant availability to assure the flow of transactions.

c. Review additional expenses to obtain the required amount of business interruption insurance coverage for the organization.



d. Assure that appropriate data backups are stored in an off-site location.

30. As part of a benchmarking process, a company's costs of quality for the current month have been identified as follows:

What amount is the company's prevention cost for the current month?

- a. \$39,500
- b. \$57,000
- c. \$165,000
- d. \$175, 500

31. A company is considering outsourcing one of the component parts for its product. The company currently makes 10,000 parts per month. Current costs are as follows: The company decides to purchase the part for \$8 per unit from another supplier and rents its idle

- capacity for \$5,000/month. How will the company's monthly costs change?
- a. Decrease \$15,000.
- b. Decrease \$10,000.
- c. Increase \$5,000.
- d. Increase \$10,000.

32. Which of the following methods should be used if capital rationing needs to be considered when comparing capital projects?

- a. Net present value.
- b. Internal rate of return.
- c. Return on investment.
- d. Profitability index.

33. The full-employment gross domestic product is \$1.3 trillion, and the actual gross domestic product is \$1.2 trillion. The marginal propensity to consume is 0.8. When inflation is ignored, what increase in government expenditures is necessary to produce full employment?

- a. \$100 billion
- b. \$80 billion
- c. \$20 billion
- d. \$10 billion



34. Which of the following performance measures may lead a manager of an investment center to forgo investments that could benefit the company as a whole?

- a. Return on investment.
- b. Residual income.
- c. Profitability index.
- d. Economic value added.

35. A company has income after tax of \$5.4 million, interest expense of \$1 million for the year, depreciation expense of \$1 million, and a 40% tax rate. What is the company's times-interest-earned ratio?

- a. 5.4
- b. 6.4
- c. 7.4
- d. 10.0

36. According to COSO, which of the following is a compliance objective?

a. To maintain adequate staffing to keep overtime expense within budget.

b. To maintain a safe level of carbon dioxide emissions during production.

c. To maintain material price variances within published guidelines.

d. To maintain accounting principles that conform to GAAP.

37. Given a 10% discount rate with cash inflows of \$3,000 at the end of each year for five years and an initial investment of \$11,000, what is the net present value?

a. (\$9,500)

- b. \$370
- c. \$4,000
- d. \$11,370

38. A senior executive of an international organization who wishes to demonstrate the importance of the security of company information to all team members should:

a. Visibly participate in a global information security campaign.

b. Allocate additional budget resources for external audit services.

c. Review and accept the information security risk assessments in a staff meeting.

d. Refer to the organization's U.S. human resources policies on privacy in a company newsletter.



39. An accountant has been retained by a company as an investment advisor for its employees. Research of historical rates of return yields the following information: Which of the following investments has the greatest reward/risk ratio if a return's standard

a. Common stocks.

- b. Long-term corporate bonds.
- c. Intermediate-term government bonds.

deviation is an accurate assessment of investment risk?

d. U.S. Treasury bills.

40. The accountant for Champion Brake, Inc. applies overhead based on machine hours. The budgeted overhead and machine hours for the year are \$260,000 and 16,000, respectively. The actual overhead and machine hours incurred were \$275,000 and 20,000. The cost of goods sold and inventory data compiled for the year is as follows:

What is the amount of over/underapplied overhead for the year?

- a. \$15,000
- b. \$50,000
- c. \$65,000
- d. \$67,000

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