**企業會財選修部分–會計單元–成本會計**

**課題 A08：本量利分析法**

**活動一–個案研究1**

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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Q1)** | | |  |  | | | | 每件邊際貢獻 | = = | 每件售價 – 每件變動成本  $10 – $6 = $4 | | | | | **Q2)** | | | | | | | | 每月固定成本 |  |  | | | | |  |  | $ | | | | | 租金 |  | 10,000 | | | | | 工資（$8,000 x 2） |  | 16,000 | | | | | 營運費用 |  |  | | | 4,000 | |  |  | 30,000 | | | |   **Q3)** | | | | | |
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| **Q4)** | |  | |  | |
| **安全邊際** |  | |  | |
| 安全邊際（按件數） | = | | 銷售量 – 損益兩平銷售量 | |
|  | = | | 10,000 – 7,500 | |
|  | = | | 2,500件 | |
| 安全邊際（按百分比） | = | | 2,500 ／ 10,000 x 100% | |
|  | = | | 25% | |
| *安全邊際指在虧損之前可以減少的銷售額。該公司的安全邊際為25%，即是如果銷售量下降25%或以上，業務將會蒙受虧損。* | | | | | |

**活動二–個案研究2**

(a)

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| 根據上衣和褲/裙子標準銷售組合比例 2:1 去計算，每個銷售組合的銷售收益為  $150 x 2 + $200 x 1 = 每個銷售組合 $500  賺取 $20,000,000銷售額所需賣出的銷售組合總量為  $20,000,000 / $500 = 40,000 個銷售組合  上衣的目標銷售數量 = 40,000 x 2 = 80,000 件  褲/裙子的目標銷售數量 = 40,000 x 1 = 40,000 件 |

(b)

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| 總固定成本  = $2,600,000 + $2,000,000 = $4,600,000  每件上衣的邊際貢獻  = $150 - $30 - $20 - $10 - $15 = 每件 $75  每件褲/裙子的邊際貢獻  = $200 - $35 - $30 - $20 - $15 = 每件 $100  每個銷售組合的邊際貢獻  = $75 x 2 + $100 = 每個銷售組合 $250  損益兩平時，銷售組合數量  = $4,600,000 / $250 = 18,400 個銷售組合  損益兩平時，上衣銷售數量  = 18,400 x 2 = 36,800 件  損益兩平時，褲/裙子銷售數量  = 18,400 x 1 = 18,400 件 |

(c)

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| 總固定成本  = $4,600,000 + $1,700,000 = $6,300,000  每件上衣的邊際貢獻  = $150 – ($30 + $20 + $10 + $15) (1 - 20%) = 每件 $90  每件褲/裙子的邊際貢獻  = $200 – ($35 + $30 + $20 + $15) (1 - 20%) = 每件 $120  每個銷售組合的邊際貢獻  = $90 2 + $120 = 每個銷售組合 $300  損益兩平時，銷售組合數量  = $6,300,000 / $300 = 21,000銷售組合  損益兩平時，上衣銷售數量  = 21,000 2 = 42,000 件  損益兩平時，褲/裙子銷售數量  = 21,000 1 = 21,000 件   |  |  |  | | --- | --- | --- | |  | **沒有投放廣告** | **有投放廣告** | |  | **$** | **$** | | 銷售收益 | 20,000,000 | 21,000,000  (W1) | | 減： 變動成本 | 10,000,000  (W2) | 8,400,000  (W3) | | 固定成本 | 4,600,000 | 6,300,000 | | **淨利** | **5,400,000** | **6,300,000** |   (W1) 有投放廣告的銷售收益  = $20,000,000 (1 + 5%) = $21,000,000  (W2) 沒有投放廣告的總變動成本  = （$30 + $20 + $10 + $15） 80,000 + （$35 + $30 + $20 + $15） 40,000  = $75 x 80,000 + $100 x 40,000  = $10,000,000  (W3) 有投放廣告的總變動成本  = $75 (1-20%) 80,000 (1+5%) + $100 (1-20%)  40,000 (1+5%)  = $60 84,000 + $80 42,000  = $5,040,000 + $3,360,000  = $8,400,000  淨利可增加$900,000，因此公司應採用計劃一。 |

(d)

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| 總固定成本  = $4,600,000 + $2,195,000 = $6,795,000  褲/裙子的預算銷售數量  = 30,000 / 2 = 15,000 件  上衣和褲/裙子的邊際貢獻  = $75 30,000 + $100 15,000 = $3,750,000  損益兩平時的鞋履銷售數量 |