**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)** |
| $$損益兩平點 (按件數) = \frac{固定成本}{每件邊際貢獻}$$$$損益兩平點 (按件數) = \frac{30,000}{4} =7,500件$$ |
| **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

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|  | **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$$=\frac{6,795,000-3,750,000}{300-150}=20,300對$$ |