

# 淡江大學九十學年度日間部轉學生招生考試試題

系別：會計學系三年級

科目：會計學（一）

准帶項目請打「○」否則打「×」	
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本試題雙面印刷

## I. Multiple Choice Questions (15%)

- The journal entries for a bank reconciliation
  - are taken from the "balance per bank" section only.
  - may include a debit to Office Expense for bank service charges.
  - may include a credit to Accounts Receivable for a NSF check.
  - may include a debit to Accounts Payable for a NSF check.
- Which of the following best describes a possible result of treasury stock transactions by a corporation?
  - May directly decrease but not increase retained earnings.
  - May affect stockholders' equity if the cost method is used, but not if the par value method is used.
  - May decrease but not increase reported net earnings.
  - May directly increase but not decrease retained earnings.
- In a statement of cash flows, the cash flows from investing activities section should report
  - a major repair to machinery charged to accumulated depreciation.
  - the issuance of common stock in exchange for a factory building.
  - stock dividends received.
  - the assignment of accounts receivable.
- Accounting recognition should be given to some or all of the gain realized on a nonmonetary exchange of plant assets except where
  - the assets exchanged are similar and additional cash is paid.
  - the assets exchanged are similar and additional cash is received.
  - the assets exchanged are dissimilar and additional cash is paid.
  - The assets exchanged are dissimilar and additional cash is received.
- Comprehensive income does not include
  - other nonowner changes in equity.
  - discontinued operations.
  - income taxes.
  - distributions to owners.

II. The balance in retained earnings at December 31, 1999 was \$4,800,000 and at December 31, 2000 was \$4,360,000. Net income for 2000 was \$3,705,000. On July 1, 2000, a stock dividend was declared and distributed which increased common stock \$1,500,000 and paid-in capital \$830,000. A cash dividend was declared and paid.

### Instructions:

- What was the amount of the cash dividend?
- How should and what amount the stock dividend be reported on the statement of cash flows?
- If the stock dividend rate was 20% and the EPS was \$10 of year 2000, what was the outstanding number of common stock at December 31, 2000?  
(20%)

◀ 注意背面尚有試題 ▶

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III. Show how the following independent errors will affect net income on the Income Statement and the stockholders' equity section of the Balance Sheet using the symbol + for overstated, - for understated, and 0 for no effect. (32%)

	2000		2001	
	Income Statement	Balance Sheet	Income Statement	Balance Sheet
	<p>1. Overstated 2000 depreciation expense; 2001 expense correct.</p> <p>2. Purchase of goods made late in 2000 was recorded in 2001, but counted in 2000 ending inventory.</p> <p>3. A capital expenditure for factory equipment (useful life, 3 years) was erroneously charged to maintenance expense in 2000.</p> <p>4. Failed to count office supplies on hand at 12/31/2000. Cash expenditures have been charged to an office supplies expense account during the year 2000.</p>			

IV. Prepare journal entries to record the following transactions related to long-term bonds of Green Co.

1. On June 1, 2000 Green issued \$4,000,000, 9% bonds for \$4,398,400 including accrued interest. Interest is payable annually on January 1 and the bonds mature on January 1, 2010.
2. On July 1, 2002 Green retired \$1,000,000 of the bonds at 103 plus accrued interest. Green uses straight-line amortization. (15%)

V. Indicate True or False by writing T or F in the answer sheet provided. (18%)

- \_\_\_\_\_ 1. Stock dividends always involve the transfer of some per-share amount of retained earnings to contributed capital.
- \_\_\_\_\_ 2. When using a perpetual inventory system, no Purchases account is used.
- \_\_\_\_\_ 3. Stock dividends distributable should be classified as liabilities.
- \_\_\_\_\_ 4. In determining net cash flow from operating activities, a decrease in accounts payable during a period requires an increase adjustment to cost of goods sold under the direct method.
- \_\_\_\_\_ 5. Goods in transit which are F.O.B. destination should be included in the inventory of the seller.
- \_\_\_\_\_ 6. When a plant asset is acquired by issuance of common stock, the cost of the plant asset is properly measured by the book value of the stock.

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