

淡江大學九十二學年度轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

准帶項目請打「○」否則打「×」	
○	簡單型計算機

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本試題雙面印製

一、南海公司民國 91 年度相關資料如下：

24%

- (1) 本期稅後淨利\$8,200,000
- (2) 1/1 流通在外普通股 500,000 股，4/1 現金增資發行 300,000 股，7/1 發放 50%股票股利，8/1 買回庫藏股票 210,000 股
- (3) 所得稅率 30%
- (4) 認股權証持有人有權認購 100,000 股普通股，若行使價格為\$60，全年普通股平均市價為\$80
- (5) 4%累積轉換特別股 800,000 股，每股面值\$100，每股特別股可轉換為 2 股普通股
- (6) 4%可轉換公司債，面值\$100,000,000，每\$100,000 債券可轉換為 2,000 股普通股，設按面值發行

試作：

- (1) 計算普通股加權平均流通股數
- (2) 認股權証具有稀釋作用否？簡短陳述判斷理由
- (3) 計算潛在普通股的排序 (Ranking)
- (4) 報導 BEPS 和 DEPS

二、民國 91 年 10 月 8 日忠信房屋仲介公司與有華公司簽訂房屋仲介契約，期間為 6 個月，約定由忠信公司代有華公司尋找符合契約約定之房屋，俟尋得符合約定條件之房屋且有華公司與屋主簽訂購買契約時，有華公司須支付仲介佣金\$80,000 給忠信公司，忠信公司於 92 年 1 月 12 日尋得符合有華公司要求之房屋且有華公司與屋主簽訂購買房屋之契約。試為忠信與有華公司作 91/10/8 及 92/1/12 之分錄

13%

三、Crosley Company, a machinery dealer, leased a machine to Dexter Corporation on January 1, 2004. The lease is for an 8-year period and requires equal annual payments of \$35,013 at the beginning of each year. The first payment is received on January 1, 2004. Crosley had purchased the machine during 2003 for \$160,000. Collectibility of lease payments is reasonably predictable, and no important uncertainties surround the amount of costs yet to be incurred by Crosley. Crosley set the annual rental to ensure an 11% rate of return. The machine has an economic life of 10 years with no residual value and reverts to Crosley at the termination of the lease.

16%

Instructions

- (a) Compute the amount of the lease receivable.
- (b) Prepare all necessary journal entries for Crosley for 2004.

注意背面尚有試題

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四. David Hasselhoff Company lost most of its inventory in a fire in December just before the year-end physical inventory was taken. Corporate records disclose the following. 15%

Inventory (beginning)	\$ 80,000	Sales	\$415,000
Purchases	280,000	Sales returns	21,000
Purchase returns	28,000	Gross profit % based on net selling price	36%

Merchandise with a selling price of \$30,000 remained undamaged after the fire, and damaged merchandise has a salvage value of \$7,150. The company does not carry fire insurance on its inventory.

Instructions

Prepare a formal labeled schedule computing the fire loss incurred.

五. To stimulate the sales of its Alladin breakfast cereal, Khamsah Company places 1 coupon in each box. Five coupons are redeemable for a premium consisting of a children's hand puppet. In 2005, the company purchases 40,000 puppets at \$1.50 each and sells 440,000 boxes of Alladin at \$3.75 a box. From its experience with other similar premium offers, the company estimates that 40% of the coupons issued will be mailed back for redemption. During 2005, 105,000 coupons are presented for redemption. 14%

Instructions

Prepare the journal entries that should be recorded in 2005 relative to the premium plan.

六. Alistair Cooke Inc. had the following balance sheet at the end of operations for 2003. 13%

ALISTAIR COOKE INC.			
BALANCE SHEET			
DECEMBER 31, 2003			
Cash	\$ 20,000	Accounts payable	\$ 30,000
Accounts receivable	21,200	Long-term notes payable	41,000
Investments	32,000	Capital stock	100,000
Plant assets (net)	81,000	Retained earnings	23,200
Land	40,000		<u>\$194,200</u>
	<u>\$194,200</u>		

During 2004 the following occurred.

1. Alistair Cooke Inc. sold part of its investment portfolio for \$17,000. This transaction resulted in a gain of \$3,400 for the firm. The company often sells and buys securities of this nature.
2. A tract of land was purchased for \$18,000 cash.
3. Long-term notes payable in the amount of \$16,000 were retired before maturity by paying \$16,000 cash.
4. An additional \$24,000 in capital stock was issued at par.
5. Dividends totalling \$8,200 were declared and paid to stockholders.
6. Net income for 2004 was \$32,000 after allowing for depreciation of \$12,000.
7. Land was purchased through the issuance of \$30,000 in bonds.
8. At December 31, 2004, Cash was \$39,000, Accounts Receivable was \$41,600, and Accounts Payable remained at \$30,000.

Instructions

- (a) Prepare a statement of cash flows for 2004.
- (b) How might the statement of cash flows help the user of the financial statements? Compute two cash flow ratios.