

淡江大學九十三年學年度轉學生招生考試試題 66-1

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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A 公司於 2004 年 1 月 2 日成立，因新工廠尚未完工，直至 7 月 1 日才開始生產，下列為有關土地及房屋帳戶之資料（2004 年 12 月 31 日）

土地及房屋

1月31日	土地及房屋成本	\$160,000	12月31日	折舊—2004年提列1%	4,000
2月28日	拆屋成本	9,800			
5月1日	建造新屋之部分支出	60,000			
5月1日	支付法律費	3,770			
6月1日	第二次支付新屋成本	40,000			
6月1日	特別稅費支出	4,000			
6月30日	管理費用	38,580			
7月1日	最後支付新屋成本	40,000			
12月31日	資產調價	43,800			
		\$ 399,950			\$ 4,000

(27/10)

其他資料為：

- 為取得土地及房屋，公司付現\$80,000，及 800 股 8%的累積特別股，面值每股\$100，市價\$107。
- 舊屋拆除成本\$9,800，殘料由拆除公司取得。
- 法律費用包括：開辦費\$610，土地信用檢查\$1,300，及合法建造合約\$1,860，共計\$3,770。
- 特別稅費是由於街道改良而產生，此改良係屬永久性。
- 管理費用是於 2004 年 1 月 2 日至 2004 年 6 月 30 日間支出，包括：董事長薪資\$34,190，建造期間監工費用\$4,390，計\$38,580。
- 訂定建造合約後，建造成本增加，董事會決定增加房屋價值\$43,800，認為如此可正確反映市價，並貸記保留盈餘。
- 房屋估計使用年限 50 年，2004 年攤銷 1% 的資產價值(\$400,000 的 1%，即\$4,000)。

試作：1、計算土地、房屋之正確成本

2、作更正分錄以反映 2004 年 12 月 31 日土地、房屋及累計折舊之正確餘額。

Garcia Company began operations in 2002. Since then, it has reported the following gains and losses for its investments in trading securities on the income statement:

(18/10)

	2002	2003	2004
Gains (losses) from sale of trading securities	\$ 15,000	\$(20,000)	\$ 14,000
Unrealized holding losses on valuation of trading securities	(25,000)	—	(40,000)
Unrealized holding gain on valuation of trading securities	—	10,000	—

本試題雙面印製

淡江大學九十三年學年度轉學生招生考試試題 ⁶⁶⁻²

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At January 1, 2005, Garcia owned the following trading securities:

	Cost
AGH Common (10,000 shares)	\$300,000
DEL Preferred (2,000 shares)	210,000
Pratt Convertible bonds (200 bonds)	230,000

During 2005, the following events occurred:

- Sold 5,000 shares of AGH for \$170,000.
- Acquired 1,000 shares of Norton Common for \$45 per share. Brokerage commissions totalled \$1,000.

At 12/31/05, the fair values for Garcia's trading securities were:

AGH Common, \$28 per share
DEL Preferred, \$110 per share
Pratt Bonds, \$1,020 per bond
Norton Common, \$42 per share

INSTRUCTIONS

- Prepare a schedule which shows the balance in the Securities Fair Value Adjustment (Trading) at December 31, 2004 (after the adjusting entry for 2004 is made).
- Prepare a schedule which shows the aggregate cost and fair values for Garcia's trading securities portfolio at 12/31/05.
- Prepare the necessary adjusting entry for Garcia's trading securities portfolio at 12/31/05.

Presented below is information related to Alley Company.

- Net Income (including an extraordinary gain of 185,000)

before income tax	\$600,000
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 - Capital Structure
 - Cumulative 8% preferred stock, \$100 par, 6,000 shares issued and outstanding \$600,000
 - \$10 par common stock, 84,000 shares outstanding on January 1. On April 1, 40,000 shares were issued for cash. On October 1, 16,000 shares were purchased and retired. \$1,000,000
 - On January 2 of the current year, Alley purchased Raye Corporation. One of the terms of the purchase was that if Alley's net income for the following year is \$400,000 or more, 50,000 additional shares would be issued to Raye stockholders next year.
 - Other Information
 - Average market price per share of common stock during entire year \$30
 - Income tax rate 30%
- Compute earnings per share for the current year. (請計算至小數
第三位，以下四捨五入)

三

(16%)

試作：

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四、

Yates Co. purchased a put option on Dixon common shares on January 7, 2004, for \$270. The put option is for 300 shares, and the strike price is \$64. The option expires on July 31, 2004. The following data are available with respect to the put option:

(14/10)

Date	Market Price of Dixon Shares	Time Value of Put Option
March 31, 2004	\$60 per share	\$150
June 30, 2004	\$62 per share	68
July 6, 2004	\$58 per share	20

INSTRUCTIONS

Prepare the journal entries for Yates Co. for the following dates:

- January 7, 2004—Investment in put option on Dixon shares.
- March 31, 2004—Yates prepares financial statements.
- June 30, 2004—Yates prepares financial statements.
- July 6, 2004—Yates settles the put option on the Dixon shares.

五、

On February 1, 2004, Amanda Beard Construction Company obtained a contract to build an athletic stadium. The stadium was to be built at a total cost of \$5,400,000 and was scheduled for completion by September 1, 2006. One clause of the contract stated that Beard was to deduct \$15,000 from the \$6,600,000 billing price for each week that completion was delayed. Completion was delayed 6 weeks, which resulted in a \$90,000 penalty. Below are the data pertaining to the construction period.

(15/10)

	2004	2005	2006
Costs to date	\$1,782,000	\$3,850,000	\$5,500,000
Estimated costs to complete	3,618,000	1,650,000	-0-
Progress billings to date	1,200,000	3,100,000	6,510,000
Cash collected to date	1,000,000	2,800,000	6,510,000

試作：公司對該項工程採用全部完工法作會計處理，但到2005年2月1日決定改採完工比例法。

- 作2005年2月1日會計原則變動之必要分錄(假定稅率是30%)
- 計算在完工比例法下，2005年12月31日認列工程損益之分錄(採認額法)
- 編製2005年12月31日有關該項工程在資產負債表上之報導。
- 在完工比例法下，2006年應認列之工程損益是多少？
- 完工變厚之分錄