

# 淡江大學九十四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「V」	
✓	簡單型計算機

節次：7月13日第4節

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本試題雙面印

Tony Rich 公司 2004 年繼續營業部門稅後淨利為 \$700,000，2004 年其他未包括在 \$790,000 之中的交易事項如下：

1. 本年中公司遭遇一未經投險的水患損失（非常項目）金額為 \$80,000，此項目之稅率為 46%。
2. 2002 年年初，公司以 \$54,000 購買一部機器，耐用年限為 6 年（殘餘價值 \$9,000）。簿記人員於 2002、2003 與 2004 年均使用直線法提列折舊，但在計算折舊基礎時未減去殘餘價值。
3. 出售投資組合中之證券損失 \$57,000（稅前）。
4. 總經理去世時，公司自保險單獲得 \$110,000。現金解約價值在帳冊上以 \$46,000 的金額記載為投資（此利得免稅）。
5. 公司處分其娛樂部門，發生稅前損失 \$115,000。假設此交易符合停業部門的規定。
6. 公司決定改變存貨評價方法從平均成本法改為 FIFO 法，此改變增加 2002 年之稅前淨利 \$60,000，減少 2003 年之稅前淨利 \$20,000。FIFO 法於 2004 年使用。稅率為 40%。

本年流通在外普通股數為 80,000 股（除非特別指出，否則稅率均為 30%）。公司尚未結帳。

試作：

- a. 計算正確的繼續營業而來稅前淨利
- b. 編製 2004 年損益表，從繼續營業部門稅前淨利開始，並表達 (25/100)
- 每股盈餘（計算至小數第 2 位，以下四捨五入）
- c. 作上述項目 2. 機器之必要更正分录

On November 3, 2003, Sprinkle Co. invested \$200,000 in 4,000 shares of the common stock of Johnstone Co. Sprinkle classified this investment as available-for-sale. Sprinkle Co. is considering making a more significant investment in Johnstone Co. at some point in the future but has decided to wait and see how the stock does over the next several quarters.

To hedge against potential declines in the value of Johnstone stock during this period, Sprinkle also purchased a put option on the Johnstone stock. Sprinkle paid an option premium of \$600 for the put option, which gives Sprinkle the option to sell 4,000 Johnstone shares at a strike price of \$50 per share. The option expires on July 31, 2004. The following data are available with respect to the values of the Johnstone stock and the put option.

Date	Market Price of Johnstone Shares	Time Value of Put Option
December 31, 2003	\$50 per share	\$375
March 31, 2004	45 per share	175
June 30, 2004	43 per share	40

**Instructions**

- (a) Prepare the journal entries for Sprinkle Co. for the following dates.
  - (1) November 3, 2003—Investment in Johnstone stock and the put option on Johnstone shares.
  - (2) December 31, 2003—Sprinkle Co. prepares financial statements.
  - (3) March 31, 2004—Sprinkle prepares financial statements.
  - (4) June 30, 2004—Sprinkle prepares financial statements.
  - (5) July 1, 2004—Sprinkle settles the put option and sells the Johnstone shares for \$43 per share.
- (b) Indicate the amount(s) reported on the balance sheet and income statement related to the Johnstone investment and the put option on December 31, 2004. (27/100)

◀ 注意背面尚有試題 ▶

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三

Gail Devers Corporation sells farm machinery on the installment plan. On July 1, 2004, Devers entered into an installment-sale contract with Gwen Torrence Inc. for a 10-year period. Equal annual payments under the installment sale are \$100,000 and are due on July 1. The first payment was made on July 1, 2004.

**Additional information**

1. The amount that would be realized on an outright sale of similar farm machinery is \$676,000.
2. The cost of the farm machinery sold to Gwen Torrence Inc. is \$500,000.
3. The finance charges relating to the installment period are \$324,000 based on a stated interest rate of 10%, which is appropriate.
4. Circumstances are such that the collection of the installments due under the contract is reasonably assured.

試作：

a. What income or loss before income taxes should Devers record for the year ended December 31, 2004, as a result of the transaction above?

b. 假設公司採分期付款法，則2004年及2005年損益表應報導哪些稅前損益項目 (毛利率計算至小數第2位，以下4捨5入) (21%)

四

Orel Hershiser Company constructed a building at a cost of \$2,200,000 and occupied it beginning in January 1985. It was estimated at that time that its life would be 40 years, with no salvage value.

In January 2005, a new roof was installed at a cost of \$300,000, and it was estimated then that the building would have a useful life of 25 years from that date. The cost of the old roof was \$160,000.

**Instructions**

- (a) What amount of depreciation should have been charged annually from the years 1985 to 2004? (Assume straight-line depreciation.)
- (b) What entry should be made in 2005 to record the replacement of the roof?
- (c) Prepare the entry in January 2005, to record the revision in the estimated life of the building, if necessary.
- (d) What amount of depreciation should be charged for the year 2005?

(12%)

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Presented below is information related to equipment owned by Suarez Company at December 31, 2004.

Cost	\$9,000,000
Accumulated depreciation to date	1,000,000
Expected future net cash flows	7,000,000
Fair value	4,800,000

Assume that Suarez will continue to use this asset in the future. As of December 31, 2004, the equipment has a remaining useful life of 4 years.

**Instructions**

- (a) Prepare the journal entry (if any) to record the impairment of the asset at December 31, 2004.
- (b) Prepare the journal entry to record depreciation expense for 2005.
- (c) The fair value of the equipment at December 31, 2005, is \$5,100,000. Prepare the journal entry (if any) necessary to record this increase in fair value.
- d. if that Suarez intends to dispose of the equipment in the coming year. It is expected that the cost of disposal will be \$20,000.
  - Prepare the journal entry (if any) to record the impairment of the asset at December 31, 2004.
  - Prepare the journal entry (if any) to record depreciation expense for 2005.

(15%)