

系別：會計學系三年級

科目：會計學(一)

准帶項目請打「V」	
✓	計算機

本試題共 5 大題，3-1 頁

1. Sony Company had a beginning inventory of 70 units and the total cost is \$ 5,950. The accounting records of Sony show the following data during this month

1/3	purchase	50 units	單位成本@ \$90
1/8	purchase	100 units	單位成本@ \$92
1/9	sales	110 units	單位售價@ \$120
1/12	purchase	60 units	單位成本@ \$94
1/15	purchase	50 units	單位成本@ \$95
1/22	sales	90 units	單位售價@ \$125

Required 1: Compute the cost of goods sold, ending inventory, under a periodic inventory system (ending inventory is 130 units) using (1) FIFO (2) LIFO (3) Average cost method.

Required 2 Compute the cost of goods sold, ending inventory, under a perpetual inventory system using (1) FIFO (2) LIFO (3) Moving Average cost method.

(24%)

二 大安公司的會計人員於過帳時發生下列錯誤：

- (1) 借記應收帳款 \$400 遺漏過帳，貸方過帳正確。
- (2) 償還應付帳款 \$480，過帳時記入應收帳款借方。
- (3) 除購設備 \$48,300，然過帳時記入應付帳款貸方 \$43,800，設備過帳無誤。
- (4) 借記維修費用 \$292，過帳時誤記入維修費用借方 \$229。
- (5) 借記薪資費用 \$600，重複過入薪資費用借方兩次。

試作：

就上列錯誤：

- (1) 指出試算表是否平衡。
- (2) 若不平衡，計算借方與貸方的差額。
- (3) 試算表中，指出借方或貸方的金額何者較大。

並依下列格式作答：

錯誤	(1)是否平衡	(2)差額	(3)金額較大者
(1)	否	\$400	貸方

(15%)

本試題雙面印製

淡江大學 98 學年度轉學生招生考試試題

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三. Stover Company's financial statements report the following. Stover recently discovered that in making physical counts of inventory, it had made the following errors: Inventory on December 31, 2004, is understated by \$66,000, and inventory on December 31, 2005, is overstated by \$30,000.

Key Figures	For Year Ended December 31		
	2004	2005	2006
(a) Cost of goods sold	\$ 715,000	\$ 847,000	\$ 770,000
(b) Net income	220,000	275,000	231,000
(c) Total current assets	1,155,000	1,265,000	1,100,000
(d) Total equity	1,287,000	1,430,000	1,232,000

Required

請依正確資料重新計算 2004, 2005, 2006 之 (a) Cost of goods sold
 (b) Net income (c) Total current assets (d) Total equity.
 請按照題目格式列表作答 (24%)

12) The following transactions and events occurred during the year. Assuming that this company uses the indirect method to report cash provided by operating activities, indicate where each item would appear on its statement of cash flows by placing an x in the appropriate column.

	Statement of Cash Flows			Noncash Investing and Financing Activities	Not Reported on Statement or in Notes
	Operating Activities	Investing Activities	Financing Activities		
a. Paid cash to purchase inventory	_____	_____	_____	_____	_____
b. Purchased land by issuing common stock	_____	_____	_____	_____	_____
c. Accounts receivable decreased in the year	_____	_____	_____	_____	_____
d. Sold equipment for cash, yielding a loss	_____	_____	_____	_____	_____
e. Recorded depreciation expense	_____	_____	_____	_____	_____
f. Income taxes payable increased in the year	_____	_____	_____	_____	_____
g. Declared and paid a cash dividend	_____	_____	_____	_____	_____

(14%)

淡江大學 98 學年度轉學生招生考試試題

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五 Zwick 百貨公司位於米卓波里斯市的市中心。過去幾年來，由於郊區商業中心的設立，使得淨利逐年減少。以下為在 2007 年 11 月 30 日公司的會計年度終了時，調整後試算表的帳戶。

應付帳款	\$18,300
應收帳款	17,200
累計折舊—運輸設備	20,000
累計折舊—商店設備	38,000
現金	8,000
普通股	35,000
銷貨成本	633,300
運費	6,200
運輸設備	57,000
折舊費用—運輸設備	4,000
折舊費用—商店設備	9,500
股利	12,000
處分設備(利得)	2,000
保險費	9,000
利息費用	5,000
商品存貨	36,200
應付票據	47,500
預付保險費	6,000
財產稅費用	3,500
應付財產稅	3,500
租金費用	29,000
保留盈餘	14,200
薪資費用	110,000
銷貨	914,000
銷售佣金費用	17,000
應付銷售佣金	6,000
銷貨退回與讓價	20,000
商店設備	105,000
水電費用	10,600

額外資料：應付票據於 2011 年到期。

(1) 請編製多比式損益表

(2) 請編製分類後資產負債表

(23%)