

淡江大學 101 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(一)

考試日期：7月17日(星期二) 第5節

本試題共 六 大題， 2 頁

本試題雙面印刷

一、 TKU Company purchased a mine for \$70 million which is estimated to have 250,000 tons of ore and a salvage value of \$10 million. There is no beginning inventory for Lowe. In the first year, 50,000 tons of ore are extracted and sold 45,000 tons of them. The other costs that are related to the mining production costs included: Ore utility costs occurred \$500,000 (all paid by cash), labor costs \$300,000 and other ore equipment depreciation expenses \$750,000. (15%)

Instructions

- (1) How much the depletion expense for the year?

- (2) What is the inventory cost per ton for ore?

- (3) What are the costs of goods sold for the year?

二、 Identify each statement below as true or false. (18%)

- ___ Depreciation is a process of asset valuation, not cost allocation.
- ___ Depreciation provides for the proper matching of expenses with revenues.
- ___ The book value of a plant asset should approximate its fair value.
- ___ Depreciation does not apply to a building because its usefulness and revenue-producing ability generally remain intact over time.
- ___ The revenue-producing ability of a depreciable asset will decline due to wear and tear and to obsolescence.
- ___ The balance in accumulated depreciation represents the total cost that has been charged to expense.

三、 Show the debits and credits to retained earnings(12%):

Retained Earnings

1.	1.
2.	2.
3.	
4.	

背面尚有試題

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四、What is “Revenue Recognition Principle” and “Matching Principle”? Why we need adjusting entries? (15%)

五、選擇題(請將答案填入空格)(20%)

1.	2.	3.	4.	5.
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1. 應付公司債折價攤銷為：(A).負債之減少 (B)利息費用之增加 (C)公司債到期日應償還金額之增加(D)利息費用之減少

2. 企業希望提高其股東權益報酬率(ROE)，以下哪一個方式為無效的？(A).改善經營能力 (B)減少閒置產能 (C) 改變資本結構 (D) 選項(A)、(B)、(C)皆有效

3. 舉債經營有利時，財務槓桿指數應：(A).小於1 (B)大於1 (C)等於1 (D)不一定

4. 特別股股利發放金額增加，對普通股股東權益報酬率及總資產報酬率之影響分別為：(A). 減少、減少 (B)減少、增加 (C)減少、不變 (D)不變、減少

5. 在小小刀公司的現金股利發放日，其： (A). 流動比率不變 (B) 投資活動的現金流入量增加 (C) 淨值報酬率下降 (D) 選項(A)、(B)、(C)皆非

六、蛋捲公司 2011 年 1 月 2 日將成本\$120,000，已提累計折舊為\$65,000 之舊卡車交換乙公司之機器，換入機器市價為\$70,000，甲公司另付現金\$10,000 給乙公司。若此交換具經濟實質，則交換損益為多少?(20%)