

淡江大學 103 學年度日間部轉學生招生考試試題

6/1

系別：會計學系三年級

科目：會計學(二)

考試日期：7月20日(星期日) 第4節

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一、選擇題 (30%)

- Per IAS 2, how should unallocated fixed overhead costs be treated?
(A) Allocated to finished goods based on ending balance in the account.
(B) Allocated to work in process based on ending balance in the accounts.
(C) Recognized as cost of goods sold in the period in which they are occurred.
(D) Allocated to work in process, finished goods and cost of goods sold based on ending balance in the accounts.
- 甲公司 2011 年初計有流通在外每股面額\$10 之普通股\$20,000 股，其發行溢價為\$100,000，當年度甲公司以每股\$19 購買\$6,000 股庫藏股，隨即將買入庫藏股全數註銷。試問上述庫藏股註銷將減少甲公司保留盈餘的金額為多少？(A)\$14,000 (B)\$24,000 (C)\$30,000 (D)\$84,000
- Staples Company's accounting records indicated the following information:
Inventory, 1/1/13 \$ 500,000
Purchases during 2013 3,000,000
Sales during 2013 3,700,000
A physical inventory taken on December 31, 2013, resulted in an ending inventory of \$525,000. Staples's gross profit on cost has remained constant at 25% in recent years. Staples suspects some inventory may have been taken by a new employee. At December 31, 2013, what is the estimated cost of missing inventory? (A)\$15,000 (B)\$175,000 (C)\$200,000 (D)\$185,000.
- In accordance with IAS 36, long-lived assets are required to be tested for impairment
(A) At the end of reporting period, every three years.
(B) When the asset is fully depreciated.
(C) When circumstances indicate that carrying amount of an asset might not be recoverable.
(D) At the end of each reporting period.
- 乙公司於 2011 年 2 月 1 日折價發行公司債，乙公司應該使用有效利息法攤銷折價，卻誤用直線法攤銷折價。試問此錯誤將對乙公司當年度財務報表造成什麼影響？(A) 高估公司債帳面金額，高估保留盈餘 (B) 低估公司債帳面金額，低估保留盈餘 (C) 高估公司債帳面金額，低估保留盈餘 (D) 低估公司債帳面金額，高估保留盈餘

本試題雙面印刷

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二、丙公司於2011年7月1日起至2012年9月30日止自建新廠房，並於2012年10月1日起開始使用。與該建造有關資料如下：

支出日期	支出金額
2011年7月1日	\$1,800,000
2012年4月1日	2,000,000

丙公司為建造該廠房於2011年6月30日借入專案借款\$2,500,000，利率6%。除此之外，丙公司尚有2000年5月1日借入之長期性借款\$5,000,000，利率7%。專案借款未動用餘額進行短期投資，平均報酬率為10%。

試作

- (a) 丙公司2011年及2012年因建造該廠房應利息資本化之金額(計算過程)。(6%)
- (b) 丙公司2011年及2012年期末利息資本化之分錄。(8%)

三、On January 1, 2011, Burberry Company issued a convertible bond with a par value of \$50,000 in the market for \$60,000. The bonds are convertible into 6,000 ordinary shares of \$1 per share par value. The bond has a 5-year life and has a stated rate of 10% payable annually. The market interest rate for a similar non-convertible bond is 8%.

Instructions (Round amounts to the nearest dollar)

- (a) Prepare the journal entry to record the issuance of the convertible bond on January 1, 2011. (5%)
- (b) Assume that the bonds were converted on December 31, 2013. Prepare the journal entry to record the conversion on December 31, 2013. Assume that the accrual of interest related to 2013 has been recorded. (5%)
- (c) Assume that Burberry repurchases the convertible bonds on December 31, 2013 for a cash \$55,000. The fair value of the liability component of the bonds is determined to be \$54,000. Prepare the journal entry to record the repurchase on December 31, 2013. Assume that the accrual of interest related to 2013 has been recorded. (5%)
- (d) Assume that the bonds matured on December 31, 2015. Burberry alter the terms such that the bonds can be converted into 7,000 shares, instead of 6,000 shares as under the original conversion terms. All bonds are converted and the market price at the date of amendment is \$8 per share. Prepare the journal entry to record the induced conversions on December 31, 2013. (6%)

N	8%		10%	
	PVF	PVF-OA	PVF	PVF-OA
1	0.92593	0.92593	0.90909	0.90909
2	0.85734	1.78326	0.82645	1.73554
3	0.79383	2.57710	0.75132	2.48685
4	0.73503	3.31213	0.68301	3.16986
5	0.68058	3.99271	0.62092	3.79079

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四、丁公司於2010年1月1日給與20位高階主管每人20,000單位認股權，條件為：
①必須在公司繼續服務3年，②丁公司每股股價於2012年12月31日需超過\$60元。若符合前述兩條件，則主管可於2019年底前之任何時點執行認股權，執行價格為\$45（普通股面值\$10）。該公司為增加激勵效果，又於2011年12月31日修改合約條件，將認股權價格重設。丁公司於各相關日期之估計資料如下：

日期	估計既得日未離職主管人數	當年度實際離職之主管人數	當日估計每單位認股權公允價值	當日每股股價
2010/1/1	19	0	\$5	\$50
2010/12/31	18	1	\$4	\$53
2011/12/31	16	1	重設前：\$2 重設後：\$3	\$52
2012/12/31	15	3	\$0	\$58

試作

- (a) 丁公司於2010、2011及2012年各年12月31日應有之分錄。(15%)
(b) 2013年7月1日丁公司股票市價每股\$60時，有10位高階主管行使認股權。其餘主管至2019年底均未行使，試作認股權執行與逾期失效之分錄。(10%)

五、L'oreal Company purchased machinery for \$1,500,000 on July 1, 2015. It is estimated that it will have a useful life of 5 years, and zero residual value. The sum-of-the-years'-digits method of depreciation is being used. On June 30, 2017, L'oreal Company exchanged the machine plus \$100,000 in cash for an equipment used in the operations of Scotch Company. The fair value of L'oreal's used machine is \$550,000. Assume that depreciation expense on the machinery has been recorded up to the date of the exchange.

Instructions

- (a) Prepare the journal entries on the book of L'oreal Company. Assume that the exchange lacks commercial substance. (5%)
(b) Prepare the journal entries on the book of L'oreal Company. Assume that the exchange has commercial substance. (5%)