

# 淡江大學八十八學年度日間部轉學生招生考試試題

系別：商管組二、三年級

科目：會計學(一)

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## 一、選擇題 (45%)

請將下列格式劃在你的答案紙上並填上正確答案，格式不對者不予計分

1	2	3	4	5
6	7	8	9	10
11	12	13	14	15

- The two primary qualities that make accounting information useful for decision making are
  - comparability and consistency.
  - materiality and timeliness.
  - relevance and reliability.
  - reliability and comparability.
- Which of the following is not a time when revenue may be recognized?
  - At time of sale
  - At receipt of cash
  - During production
  - All of these are possible times of revenue recognition.
- The allowance for doubtful accounts, which appears as a deduction from accounts receivable on a balance sheet and which is based on an estimate of bad debts, is an application of the
  - consistency characteristic.
  - matching principle.
  - materiality constraint.
  - revenue recognition principle.
- John Benwood, M.D., keeps his accounting records on the cash basis. During 1998, Dr. Benwood collected \$150,000 in fees from his patients. At December 31, 1997, Dr. Benwood had accounts receivable of \$20,000. At December 31, 1998, Dr. Benwood had accounts receivable of \$35,000 and unearned fees of \$5,000. On the accrual basis, how much was Dr. Benwood's patient service revenue for 1998?
  - \$130,000.
  - \$160,000.
  - \$165,000.
  - \$170,000.

◀ 注意背面尚有試題 ▶

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5. Which of the following should be reported as a prior period adjustment?

	Change in Estimated Lives Of Depreciable Assets	Change from Unaccepted Principle to Accepted Principle
a.	No	Yes
b.	Yes	Yes
c.	No	No
d.	Yes	No

6. Boston, Inc. had the following bank reconciliation at March 31, 1998:

Balance per bank statement, 3/31/1998	\$46,500
Add: Deposit in transit	<u>10,300</u>
	\$56,800
Less: Outstanding checks	<u>12,600</u>
Balance per books, 3/31/1998	<u>\$44,200</u>

Data per bank for the month of April 1998 follow:

Deposits	58,400
Disbursements	49,700

All reconciling items at March 31, 1998 cleared the bank in April. Outstanding checks at April 30, 1998 totaled \$7,000. There were no deposits in transit at April 30, 1998. What is the cash balance per books at April 30, 1998?

- a. \$58,500
- b. \$55,200
- c. \$52,900
- d. \$48,200

7. Chicago Co.'s allowance for uncollectible accounts was \$100,000 at the end of 1998 and \$90,000 at the end of 1997. For the year ended December 31, 1998, Chicago reported bad debt expense of \$16,000 in its income statement. What amount did Chicago debit to the appropriate account in 1998 to write off actual bad debts?

- a. \$6,000
- b. \$10,000
- c. \$16,000
- d. \$26,000

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8. Bank overdrafts, if material, should
- a. be reported as a deduction from the current asset section.
  - b. be reported as a deduction from cash.
  - c. be reported as a current liability.
  - d. be netted against cash and a net cash amount reported.
9. How should the following costs affect a retailer's inventory valuation?

	<u>Freight-in</u>	<u>Interest on Inventory Loan</u>
a.	Increase	No effect
b.	Increase	Increase
c.	No effect	Increase
d.	No effect	No effect

10. On June 1, 1998, East Co. sold merchandise with a list price of \$5,000 to West on account. East allowed trade discounts of 30% and 20%. Credit terms were 2/15, n/40 and the sale was made F.O.B. shipping point. East prepaid \$200 of delivery costs for West as and accommodation. On June 12, 1998, East received from West a remittance in full payment amounting to
- a. \$2,744.
  - b. \$2,940.
  - c. \$2,944.
  - d. \$3,140.

11. The inventory account of South Company at December 31, 1998, included the following items:

	<u>Inventory account</u>
Merchandise out on consignment at sales price (including markup of 40% on selling price)	\$12,000
Goods purchased, in transit (shipped F.O.B. shipping point)	12,000
Goods held on consignment by South	10,400
Goods out on approval (sales price \$7,600, cost \$6,400)	7,600

Based on the above information, the inventory account at December 31, 1998, should be reduced by

- a. \$25,600
- b. \$28,400
- c. \$18,800
- d. \$16,400

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12. A corporation declared a dividend, a portion of which was liquidating. How would this distribution affect each of the following?

	<u>Additional Paid-in capital</u>	<u>Retained earnings</u>
a.	Decrease	No effect
b.	Decrease	Decrease
c.	No effect	Decrease
d.	No effect	No effect

13. On December 31, 1998, the stockholders' equity section of North Inc., was as follows:

Common stock, par value\$10; authorized 30,000 shares; Issued and outstanding 9,000shares:	\$90,000
Additional paid-in capital	116,000
Retained earnings	<u>146,000</u>
Total stockholders' equity	<u>\$352,000</u>

On March 31, 1998, North declared a 10% stock dividend, when the fair market value of the stock was \$16 per share. For the three months ended March 31, 1998, North sustained a net loss of \$32,000. The balance of North's retained earnings as of March 31, 1998, should be

- a. \$99,600  
b. \$105,000  
c. \$108,600  
d. \$114,000
14. A contingent liability
- a. definitely exists as a liability but its amount and due date are indeterminable.  
b. is accrued even though not reasonably estimated.  
c. is not disclosed in the financial statements.  
d. is the result of a loss contingency.
15. On January 1, 1998, Spring Co. sold to Summer Co. \$400,000 of its 10% bonds for \$354,118 to yield 12%. Interest is payable semiannually on Jan.1 and July 1. What amount should Spring report as interest expense for the six months ended June, 1998?  
a. \$17,706. b. \$20,000. c. \$21,247. d. \$24,000.

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二、Presented below is the income statement of Autumn, Inc.: (25%)

Sales-----	\$485,000
Cost of goods sold-----	<u>290,000</u>
Gross profit-----	\$195,000
Operating expenses-----	<u>85,000</u>
Income before income taxes-----	\$110,000
Income taxes-----	<u>40,000</u>
Net income-----	<u>\$70,000</u>

In addition, the following information related to net changes in working capital is presented:

	Debit	Credit
Cash-----	\$15,000	
Trade accounts receivable (net)-----	18,400	
Inventories-----		\$15,200
Salaries payable (operating)-----	6,000	
Trade accounts payable-----		12,000
Income tax payable-----	500	

The company also indicates that depreciation expense for the year was \$10,200 and that the deferred tax liability account increased \$3,200.

### Instructions:

Prepare a schedule computing the net cash flow from operating activities that would be shown on a statement of cash flows.

- using the indirect method (採用間接法).
- using the direct method (採用直接法).

(註：可以中文回答)

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三、永新公司損益表及資產負債表列示如下：(15%)

永新公司	
1997年5月1日至1998年4月30日	
損益表	
銷貨收入	\$360,000
銷貨成本：	
商品存貨，5/1/1997	\$33,000
進貨淨額	<u>150,000</u>
可供銷售商品	\$18,3000
商品存貨，4/30/1998	<u>39,000</u>
銷貨成本	<u>144,000</u>
毛利	\$216,000
營業費用	<u>150,000</u>
營業淨利	\$66,000
其他收入及費用：	
利息費用	<u>2,400</u>
稅前淨利	\$63,600
所得稅	<u>21,200</u>
淨利	<u>\$42,400</u>

永新公司	
1998年4月30日	
資產負債表	
資產	
現金	\$4,500
短期投資	6,480
應收帳款(淨額)	11,580
商品存貨	39,000
財產，廠房及設備(淨額)	96,000
特許權	<u>3,240</u>
資產總額	<u>\$160,800</u>

負債及股東權益	
應付帳款	\$ 9,720
應付薪資	1,620
應付所得稅	5,760
8% 應付公司債 (2010年到期)	20,000
5% 累積特別股本 (每股面值 \$10)	25,000
普通股本 (每股面值 \$4)	60,000
保留盈餘	<u>38,700</u>
負債及股東權益	<u>\$160,800</u>

◀ 注意背面尚有試題 ▶

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其他資料：

- a、全部銷貨收入均為賒銷。
- b、1997年5月1日該公司總資產為\$139,200 (其中應收帳款\$12,420，商品存貨\$33,000)，負債總額為\$60,600，股東權益總額為\$78,600。
- c、當年度未發行特別股。普通股流通在外股數中的5,000股是1997年8月1日增資發行的。一年365天。
- d、1998年4月30日該公司普通股每股市價為\$5.98。

試作：依照下列順序計算各種比率：(計算時，取小數點兩位以下四捨五入)

- a、速動比率；b、應收帳款平均收帳日數；c、利息倍數比；d、總資產報酬率；
- e、本益比。

四、大宇公司的會計師正在查核其87年的財務報表，發現以前年度及本年度某些項目被遺漏，列示如下：(15%)

	84年底	85年底	86年底	87年底
預付費用	\$7,000	\$6,000	\$7,500	-----
應付費用	5,000	8,000	9,500	10,000
預收收益	1,400	-----	-----	4,200
應收收益	-----	1,500	1,250	2,000
期末存貨	-----	(少計)4,000	(少計)2,000	(多計)3,000

84年12月31日的保留盈餘為\$256,000，85年度及86年度的淨利分別為\$87,100及\$112,250。在會計師做錯誤更正前，87年之收入及費用經結轉至損益彙總科目後得出貸餘\$116,450。

試作：計算85年度、86年度、87年度更正後的純益。