

淡江大學八十九學年度日間部轉學生招生考試試題

系別：商管組三年級

科目：會計學(一)

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本試題雙面印製

一. HardRock Store developed the following information in recording its bank Statement for the month of March.

- | | |
|-------------------------------------|----------|
| Balance per books March 31 | \$ 1,505 |
| Balance per book statement March 31 | \$11,400 |
- (1) Checks written in March but still outstanding \$8,000
 - (2) Checks written in February but still outstanding \$3,200
 - (3) Deposits of March 30 and 31 not yet recorded by bank \$5,200
 - (4) NSF checks of customer returned by bank \$700
 - (5) Check No.210 for \$594 was correctly issued and paid by bank but incorrectly entered in the cash payments journal as payment on account for \$549.
 - (6) Bank service charge for March was \$50.
 - (7) A payment on account was incorrectly entered in the cash payments Journal and posted to the accounts payable subsidiary ledger for \$824 when Check No.318 was correctly prepared for \$284. The check cleared the bank in March.
 - (8) The bank collected a note receivable for the company for \$4,000 plus \$150 Interest revenue.

REQUIRED:

Prepared a bank reconciliation at March 31.

(20%)

二. 下列為天天公司 88 年度部份營業資料:

- 1 月 1 日應收帳款帳戶餘額 \$124,000 ; 備抵壞帳帳戶餘額 \$6,000 。
- 銷貨收入 \$890,000 , (其中包括現銷 \$160,000)
- 期初存貨 \$25,000 ; 期末存貨 \$47,000 。
- 進貨 \$532,000 。
- 應收帳款當年收到現金 \$600,000 。
- 確定無法收回之帳款 \$6,100 。
- 銷貨毛利 \$317,000 。
- 銷貨退回 ??? (現銷商品無銷貨退回) 。

- (1) 試計算該公司 88 年度銷貨退回, 及 88 年 12 月 31 日應收帳款餘額。
- (2) 試分別按(A)銷貨淨額 1% (B)除銷淨額 1.5% (C)應收帳款餘額 5% 作期末備抵壞帳調整分錄。

(20%)

◀ 注意背面尚有試題 ▶

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三.四維公司於 72 年 1 月 1 日購置甲機器一部, 購價\$120,000, 安裝費\$4,000, 估計可再使用十年, 殘值\$20,000, 採用直線法提列折舊。75 年 7 月 1 日該公司甲機器大修一次, 計付現金\$22,400, 大修後估計可再使用 8 年, 殘值\$10,000, 79 年初重新估計, 認為甲機器僅能再使用三年, 殘值\$12,250。81 年 9 月 1 日該公司以甲機器另加現金\$120,750 換入公平市價 140,750 之機器。乙機器估計可用八年, 殘值\$15,000。
試分別計算四維公司 72 年,75 年,79 年及 81 年之折舊費用, 並作 81 年 9 月 1 日甲,乙兩機器之交換分錄。

(20%)

四.靈鋒公司 87 年度之淨利為\$827,500, 其股本結構如下:

特別股: 100,000 股, 每股面額\$5, 股利率 10%累積, 已積欠一年, 全數流通在外。

普通股: 87 年 1 月 1 日流通在外 200,000 股, 每股面值\$10

2 月 1 日發放股票股利 10%

3 月 1 日現金增資 30,000 股

8 月 1 日股票分割, 調整每股之面額, 將每股分為兩股

10 月 1 日購入庫藏股票 20,000 股

試作(1)普通股當年度加權流動在外平均股數。

(2)普通股當年度之每股盈餘。

(20%)

五.On April 30, 2000,the Abian Corporation sold \$100,000 of its 12%,10-years bonds For \$101,680 including accrued interest. The bonds were dated January 1, 2000. Interest is paid semi-annually on January 1 and July 1. On May 31, 2003, Abian purchased 1/4 of the bonds on the open market at 101 plus accrued interest and canceled them. Abian uses the straight-line method for amortization of bond premiums and discounts.

1.Prepare the journal entry needed at April 30, 2000 to record the issuance of the bonds.

2.Prepare the journal entry needed at July 1, 2000.

3.Prepare the journal entry needed at May 31, 2003 to record retirement of the bonds. Assume that interest and premium or discount amortization have been recorded through January 1,2003.Record interest and amortization on only the bonds retired.

4.Prepare the journal entry needed at July 1, 2003 to record interest and premium or discount amortization.

(20%)