

淡江大學九十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、選擇題（20%）

請將下列格式劃在你的答案紙上，並填入下列各題最適答案，格式不對者不予計分。

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.

- The responsibility for the accounting information contained in the financial reports of a business entity ultimately rests with the entity's:
 - accountant
 - Controller
 - Chief executive officer
 - Treasurer
 - None of the above
- The basic financial statement, which is generally prepared first, is the:
 - Income Statement
 - Statement of Owner's equity
 - Balance Sheet
 - Statement of Cash Flows
 - None of the above
- An adjusting entry::
 - Involves parties external to the entity.
 - Is an external transaction
 - Is not recorded in any journal
 - Is an internal transaction
 - None of the above
- The accrual basis of accounting is :
 - A requirement of the IRS
 - The same as the cash basis
 - An option available to management
 - Used only on the income statement
 - A generally accepted accounting principle
- Accountants do not recognize that's the value of the dollar changes over time. This concept is called the :
 - Objectivity principle
 - Going concern concept
 - Cost principle
 - Business entity concept
 - None the above

◀ 注意背面尚有試題 ▶

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6. The following account would not appear on the income statement of a service-type company:

- a. Purchase Discounts
- b. Office Supplies Expense
- c. Rent Income
- d. Revenue from Tees Earned
- e. None of above

7. The purpose of internal control and system design is to:

- a. Help management plan the company's business activities
- b. Help management control the company's activities
- c. Safeguard the company's resources.
- d. Provide an efficient accounting system
- e. All of the above

8. Which of the following primarily helps control cash receipts:

- a. Bank reconciliations
- b. Pretty cash funds
- c. Voucher System
- d. Cash registers
- e. None of the above

9. Thrope Co. began operations in November 1998. On Dec. 31, 1998, \$4,600 of uncollectible accounts expense was recorded using the percentage of credit sales method. During 1999, \$3,900 of accounts were written off, \$100 of accounts were reinstated, and \$6,200 of uncollectible accounts expense was recorded. On Dec. 31, 1999; Allowance for uncollectible Accounts Should have a credit balance of:

- a. \$2,200
- b. \$6,800
- c. \$7,000
- d. \$14,600

10. Valley, Inc., has a note with a maturity value of \$12,500. Valley discounts the note at a bank. The bank charges a 12% discount rate and would hold the note for 3 months. What is the amount of the discount charge by the bank?

- a. \$375
- b. \$500
- c. \$750
- d. \$1,500

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二、A 商店 10 月份的期初存貨計有 50 個單位，每單位成本 \$40 及售價 \$70。10 月份存貨交易的永續盤存記錄如下：(20%)

		單位	單位成本	單位售價
10 月 3 日	銷貨	16	\$40	\$70
8 日	進貨	80	41	72
11 日	銷貨	34	40	70
19 日	銷貨	9	41	72
24 日	銷貨	35	41	72
30 日	進貨	18	42	73
31 日	銷貨	6	41	72

試作：

1. 從上述資料得知，A 商店究採何種存貨成本法？
2. 依下列盤存制，分別計算該商店 10 月份的銷貨成本：
 - a. 永續盤存制
 - b. 定期盤存制
3. 計算 10 月份毛利。
4. 試指出 A 商店為達成下列不同目標，將選擇何種最適存貨成本法？
 - a. 使損益表的淨利為最高。
 - b. 銷貨成本的現時成本與銷貨收入相互配合。

三、During 2000, G Air Freight Company engaged in the following transactions relating to property, plant and equipment assets: (20%)

- Jan.1 Traded a computer which had a cost of \$200,000 and accumulated depreciation of \$70,000 for a new airplane having a fair market value of \$1,900,000. G Company was required to pay \$1,700,000 in addition to giving the old computer.
- Apr.1 Sold a building for \$375,000. The building cost \$450,000 and had an accumulated depreciation of \$150,000 on Jan.1, 2000. G Company using the straight-line method of depreciation. The building was estimated to have a useful life of 30 years and a salvage value of \$30,000.
- June 30 Sold old forklifts for \$500 as scrap. This equipment had been purchased on July 1, 1995, for \$12,000; they were estimated to have a useful life of 5 years and salvage value of \$800. Accumulated depreciation on Jan.1, 2000, was \$10,080. The straight-line method is used.
- Sept.30 Traded on old airplane for a new one having a fair market price of \$500,000. The old airplane had been purchased on Feb.1, 1991, for \$2,000,000 had no salvage value, and was fully depreciated as of Jan.1, 2000. G Company was required to pay \$4,950,000 in addition to giving the old airplane.

Required: Prepare the entry to record each of the transactions listed above. You may also need an entry to record depreciation for part of the year. Assume that G Company has not recorded any depreciation since Dec.31, 1999.

(註：可用中文作答)

◀ 注意背面尚有試題 ▶

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四、振興公司於民國八十五年一月一日所持有證券之資料如下：(20%)

1. 有價證券部分：

(1) 甲公司債券面值\$50,000，利率9%，每年4月30日及10月31日付息，於九十一年四月到期，成本\$49,500。

(2) 乙公司普通股1,200股，每股成本\$38.5。

2. 長期股權投資部分：丙公司4,000股，每股面值\$10，每股購價\$30，每股市價\$28。

於八十五年間相關交易如下：

1月10日 增購有價證券丁公司特別股500股，每股\$76，另付佣金\$250。

5月1日 出售甲公司面值\$25,000債券，售價\$103，另付手續費\$125。

6月4日 獲配丁公司現金股利，每股\$1.80。

6月24日 出售乙公司股票600股，每股\$38，並支付佣金等費用\$280。

6月30日 獲配丙公司現金股利，每股\$2，以及股票股利200股。

9月30日 出售丙公司股票2,000股，每股售價\$32。

12月31日 各種持股之市價：乙公司每股\$37，丙公司每股\$35。

試作：上述交易分錄及相關調整分錄。假設振興公司採曆年制，有價證券之期初備抵跌價損失為零；另採成本與市價孰低法評價其長期股權投資。

五、Compute seven ratios that measure ability to earn profits and to pay debts for F Company, whose comparative income statement follows. (計算時，請取小數點後兩位數，以下四捨五入) (20%)

F Company Comparative Income Statement Years Ended December 31, 19X6 and 19X5		
	19X6	19X5
Net sales	\$174,000	\$158,000
Cost of goods sold	93,000	86,000
Gross profit	81,000	72,000
Selling and general expenses	48,000	41,000
Income from operations	33,000	31,000
Interest expense	21,000	10,000
Income before income tax	12,000	21,000
Income tax expense	4,000	8,000
Net income	\$ 8,000	\$ 13,000

Additional data :

	19X6	19X5	19X4
Total	\$210,000	\$198,000	\$184,000
Total Liabilities	\$ 96,000	\$ 92,000	\$ 84,000
Common stockholders' equity	\$100,000	\$ 92,000	\$ 86,000
Preferred dividends	\$ 3,000	\$ 3,000	\$ 3,000
Shares of common stock outstanding	2,000	2,000	2,000

Did the company's operating performance improve or deteriorate during 19X6?

(註：可以用中文作答)