

淡江大學九十二學年度轉學生招生考試試題 53-1

系別：商管組三年級

科目：會計學(一)

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I. 選擇題 (20%)

P.1

請將下列格式劃在答案紙上，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.
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1. Which one of the following is not an objective of financial reporting according to the conceptual framework?
  - a. To provide information that will increase the value of the company
  - b. To provide information in assessing future cash flows
  - c. To provide information that is useful for making investment and credit decisions
  - d. To provide information that identifies economic resources, the claims to those resources, and the changes in those resources and claims
2. In order for accounting information to be relevant, it must
  - a. have very little cost.
  - b. have predictive or feedback value.
  - c. not be reported to the public.
  - d. be used by a lot of different firms.
3. A company can change to a new method of accounting if management can justify that the new method results in
  - a. more meaningful financial information.
  - b. a higher net income.
  - c. a lower net income for tax purposes.
  - d. less likelihood of clerical errors.
4. The economic entity assumption states that
  - a. the economic life of a business can be divided into artificial time periods.
  - b. economic events can be identified with a particular entity.
  - c. the accounting period should not exceed one year.
  - d. it is assumed that the business will operate indefinitely.
5. Which accounting guideline assumes that an enterprise will remain in business long enough to carry out its existing objectives and commitments?
  - a. Cost principle
  - b. Economic Entity assumption
  - c. Periodicity assumption
  - d. Going concern assumption

II. TKU's Hardware Store prepared the following analysis of cost of goods sold for the previous three years:

	2001	2002	2003
Beginning inventory 1/1	\$ 40,000	\$ 18,000	\$ 25,000
Cost of goods purchased	40,000	55,000	70,000
Cost of goods available for sale	80,000	73,000	95,000
Ending inventory 12/31	18,000	25,000	40,000
Cost of goods sold	\$ 62,000	\$ 48,000	\$ 55,000

Net income for the years 2001, 2002, and 2003 was \$70,000, \$60,000, and \$55,000, respectively. Since net income was consistently declining, Mr. Chen hired a new accountant to investigate the cause(s) for the declines.

◀ 注意背面尚有試題 ▶

本試題雙面印製

淡江大學九十二學年度轉學生招生考試試題 (55-2)

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The accountant determined the following:

P.2

1. Purchases of \$35,000 were not recorded in 2001.
2. The 2001 December 31 inventory should have been \$25,000.
3. The 2002 ending inventory included inventory costing \$3,000 that was purchased FOB destination and in transit at year end.
4. The 2003 ending inventory did not include goods costing \$4,000 that were shipped on December 29 to Little ACC Company, FOB shipping point. The goods were still in transit at the end of the year.

Required:

Determine the correct net income for 2001 and 2003. (Show all computations.) (25%)

- III. The adjusted trial balance of Acc Financial Planners appears below and using the information from the adjusted trial balance, you are to prepare for the month ending December 31:
1. an income statement.
  2. a balance sheet.

ACC FINANCIAL PLANNERS  
Adjusted Trial Balance  
December 31, 2002

	Debit	Credit
Cash .....	\$ 6,300	
Accounts Receivable .....	2,200	
Office Supplies .....	1,800	
Office Equipment .....	15,000	
Accumulated Depreciation—Office Equipment ...		\$ 4,000
Accounts Payable .....		4,200
Unearned Revenue .....		6,000
Olsen, Capital .....		14,400
Olsen, Drawing .....	2,500	
Service Revenue .....		4,300
Office Supplies Expense .....	600	
Depreciation Expense .....	2,500	
Rent Expense .....	2,000	
	<u>\$32,900</u>	<u>\$32,900</u>

(20%)

- IV. The balance sheet for TKU Corporation at the end of the current year indicates the following:

Bonds payable, 8% .....	\$4,000,000
6% Preferred stock, \$100 par .....	1,000,000
Common stock, \$10 par .....	2,000,000

Income before income taxes was \$480,000 and income taxes expense for the current year amounted to \$144,000. Cash dividends paid on common stock were \$300,000, and the common stock was selling for \$22 per share at the end of the year. There were no ownership changes during the year.

Required:

Determine each of the following:

- (a) times that bond interest was earned.
- (b) earnings per share for common stock.
- (c) price-earnings ratio.

(15%)

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V. Information pertaining to long-term investments in stock in 2002 by Tale Corporation follows: P.3

Acquired 10% of the 250,000 shares of common stock of Acc Company at a total cost of \$9 per share on January 1, 2002. On July 1, Acc Company declared and paid a cash dividend of \$1.8 per share. On December 31, Acc's reported net income was \$654,000 for the year.

Obtained significant influence over TKU Company by buying 25% of Voss's 80,000 outstanding shares of common stock at a total cost of \$22 per share on January 1, 2002. On June 15, TKU Company declared and paid a cash dividend of \$1.50 per share. On December 31, TKU's reported net income was \$300,000.

Required:

Prepare all necessary journal entries for 2002 for Tale Corporation.  
(20%)