

淡江大學 97 學年度轉學生招生考試試題

系別：商管組三年級

科目：會計學(一)

可否使用計算機			
可	<input checked="" type="checkbox"/>	否	

本試題共 2 大題， 1/2 頁

一、Multiple choice questions (25%, @5 分)

- The cost of successfully defending a patent in an infringement suit should be
 - charged to Legal Expenses.
 - deducted from the book value of the patent.
 - added to the value of the patent.
 - recognized as a loss in the current period.
- Using the percentage of receivables method for recording bad debts expense, estimated uncollectible accounts are \$10,000. If the balance of the Allowance for Doubtful Accounts is \$2,000 debit before adjustment what is the balance after adjustment?
 - \$10,000
 - \$12,000
 - \$8,000
 - \$2,000
- Jones Company had checks outstanding totaling \$10,800 on its June bank reconciliation. In July, Jones Company issued checks totaling \$77,800. The July bank statement shows that \$52,600 in checks cleared the bank in July. A check from one of Jones Company's customers in the amount of \$600 was also returned marked "NSF." The amount of outstanding checks on Davis Company's July bank reconciliation should be
 - \$25,200.
 - \$36,000.
 - \$35,400.
 - \$14,400.
- Which inventory method generally results in costs allocated to ending inventory that will approximate their current cost?
 - LIFO
 - FIFO
 - Average Cost Method
 - Whichever method that produces the highest ending inventory figure
- Which is not an application of revenue recognition?
 - Recording revenue as an adjusting entry on the last day of the accounting period.
 - Receiving cash for services performed.
 - Billing customers on June 30 for services completed during June.
 - Accepting cash from an established customer for services to be performed over the next three months.

本試題雙面印

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二、(20%, @5 分, 請算至小數點第二位, 四捨五入)

Baltics Corporation has issued common stock only. The company has been successful and has a gross profit rate of 20%. The information shown below was taken from the company's financial statements.

Beginning inventory	\$ 482,000
Purchases	4,146,000
Ending inventory	?
Average accounts receivable	700,000
Average common stockholders' equity	3,500,000
Sales (all on credit)	5,200,000
Net income	420,000

Instructions

Compute the following:

- Receivables turnover.
- The inventory turnover
- The average days in inventory.
- Return on common stockholders' equity.

三、(20%, @5 分)

Use the following information to perform the calculations below (using the indirect method). Clearly label the amount of each answer as positive or negative and show all your calculations.

Net income	\$369,000	Beginning accounts payable	\$119,000
Depreciation expense	97,000	Ending accounts payable	146,000
Beginning accounts receivable	420,000	Purchase of long-term assets	612,000
Ending accounts receivable	439,000	Issuance of long-term debt	200,000
Beginning inventory	516,000	Issuance of stock for cash	160,000
Ending inventory	560,000	Issuance of stock for long-term assets	110,000
Beginning prepaid expenses	42,000	Purchase of treasury stock	64,000
Ending prepaid expenses	48,000	Sale of long-term investment at cost	39,000

- Calculate the amount of cash flows from operating activities.
- Calculate the amount of cash flows from investing activities.
- Calculate the amount of cash flows from financing activities.
- Calculate the net change in cash.

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本試題共 五 大題，3/3 頁

四、(20%, @5 分)

On January 1, 2007, Caldwell Corporation had 75,000 shares of \$1 par value common stock issued and outstanding. During the year, the following transactions occurred:

- Mar. 1 Issued 45,000 shares of common stock for \$675,000
- June 1 Declared a cash dividend of \$2.00 per share to stockholders of record on May 15
- June 30 Paid the \$2.00 cash dividend
- Dec. 1 Purchased 4,000 shares of common stock for the treasury for \$18 per share

Instructions

Prepare journal entries to record the above transactions. **Be sure to indicate the date on which the entries would be made.**

五、(15%, @5 分)

On January 1, 2006, Matrix Corporation issued \$800,000, 5%, 5-year bonds dated January 1, 2006, at 95. The bonds pay annual interest on January 1. The company uses the straight-line method of amortization and has a calendar year end.

Instructions

Prepare all the journal entries that Matrix Corporation would make related to this bond issue through January 1, 2007. **Be sure to indicate the date on which the entries would be made.**