

淡江大學 98 學年度進修學士班轉學生招生考試試題

1b-1

系別：商管組三年級

科目：會計學

准帶項目請打「V」	
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本試題共 四 大題， 4-1 頁

一、(36分)Razz Corporation's common stock is currently selling on a stock exchange at \$170 per share, and its current balance sheet shows the following stockholders' equity section:

Preferred stock-5% cumulative, \$___par value, 1,000 shares authorized, issued, and outstanding.....	\$100,000
Common stock-\$___par value, 4,000 shares authorized, issued, and outstanding.....	160,000
Retained earnings.....	300,000
Total stockholders' equity.....	<u>\$560,000</u>

Required

(若無法整除,金額請四捨五入計算至小數二位,比例請四捨五入計算至小數四位)

1. What is the current market value (price) of this corporation's common stock?
2. What are the par values of the corporation's preferred stock and its common stock?
3. If no dividends are in arrears, what are the book values per share of the preferred stock and the common stock?
4. If two years' preferred dividends are in arrears, what are the book values per share of the preferred stock and the common stock?
5. If two years' preferred dividends are in arrears and the preferred stock is callable at \$110 per share, what are the book values per share of the preferred stock and the common stock?
6. If two years' preferred dividends are in arrears and the board of directors declares cash dividends of \$20,000, what total amount will be paid to the preferred and to the common shareholders? What is the amount of dividends per share for the common stock?

二、(20分)淡江公司 09 年及 08 年財務報表資料如下:

	淡江公司	
	資產負債表	
	09/12/31	08/12/31
現金	\$150,000	\$100,000
有價證券	40,000	---
應收帳款(淨額)	420,000	290,000

◀ 注意背面尚有試題 ▶

本試題雙面印製

淡江大學 98 學年度進修學士班轉學生招生考試試題 16-2

系別：商管組三年級

科目：會計學

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存貨	330,000	210,000
預付費用	50,000	25,000
固定資產	565,000	300,000
累計折舊	(55,000)	(25,000)
	<u>\$1,500,000</u>	<u>\$900,000</u>
應付帳款	\$265,000	\$220,000
應付費用	70,000	65,000
應付股利	35,000	---
應付票據——2010 年到期	250,000	---
普通股股本	600,000	485,000
保留盈餘	280,000	130,000
	<u>\$1,500,000</u>	<u>\$900,000</u>

淡江公司
損益表

	09 年度	08 年度
銷貨淨額(包括手續費收入)	\$3,200,000	\$2,000,000
銷貨成本	2,500,000	1,600,000
銷貨毛利	<u>\$700,000</u>	<u>\$400,000</u>
費用	500,000	260,000
本期淨利	<u>\$200,000</u>	<u>\$140,000</u>

補充資料：

- (1) 所有應收帳款及應付帳款均與商品買賣有關。
- (2) 銷貨條件中並未包括折扣，若遲延付款，將加收一筆手續費。
- (3) 應付帳款乃按淨額法入帳，並且均能如期取得折扣。
- (4) 備抵壞帳餘額本年度並無變動，亦無沖銷壞帳。
- (5) 本年度發行應付票據所得之現金，全用以添購建築物。
- (6) 本年度曾現金發行普通股，以增加運用資金。

試作：

1. 計算 09 年度自客戶收得之現金。
2. 計算 09 年度因進貨而支付之現金。
3. 計算 09 年度所支付之現金股利金額。
4. 計算 09 年度非由營業所生之現金流入。
5. 計算 09 年度購買資產所支付之現金。

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三、 (20分) 來來商店 09 年 9 月 30 日之資產負債表如下。該日並同意新合夥人林梅入夥。原合夥人王松與何竹之損益分配比例為 3 : 2。

來來商店			
資產負債表			
09 年 9 月 30 日			
流動資產	\$180,000	負債	\$160,000
房屋設備(淨額)	420,000	合夥人資本-王松	280,000
		合夥人資本-何竹	160,000
	\$600,000		\$600,000

試作：

請根據下列不同情況作新合夥人林梅入夥之分錄。

- (1) 林梅以 \$260,000 向王松購入其夥權之 1/2。
- (2) 林梅以 \$168,000 購入王松之 1/2 夥權，並另以 \$96,000 向何竹購得 1/2 夥權。
- (3) 林梅投資 \$300,000 取得企業 1/2 夥權。現有淨資產之價值未變更。
- (4) 林梅投資 \$560,000 取得企業 1/2 夥權。二人並同意當年度之備抵壞帳高估 \$20,000，餘均接近公平市價。

四、 (24分) On November 1, 2004, Leetch Ltd. Borrows \$400,000 cash form a bank by signing a five-year installment note bearing 8% interest. The note requires equal total payments each year on October 31.

Required

1. Compute the total amount of each installment payment.
2. Prepare the journal entries in which Leetch (a) records accrued interest as of December 31, 2004(the end of its annual reporting period), and (b) the first annual payment on the note.
3. Assume that note does not require equal total payments but five payments of accrued interest and equal amounts of principal. Prepare the journal entries to record (a) accrued interest as of December 31, 2004(the end of its annual reporting period), and (b) the note's first annual payment.

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