

淡江大學 99 學年度進修學士班轉學生招生考試試題

系列：商管組三年級

科目：會計學

本試題共 五 大題，3-1 頁

一、Smith, the new controller of F Co., has reviewed the expected useful lives and salvage values of selected depreciable assets at the beginning of 2007. Here are his findings:

Type of Assets	Date acquired	Cost	Useful life		Salvage value	
			old	proposed	old	proposed
Buildings	1999,1/1	900,000	40	50	40,000	47,600
Equipment	2001,1/1	120,000	25	20	5,000	3,600

All assets are depreciated by the straight-line method. F Co. uses a calendar year in preparing annual financial statement. After discussion, manager has agreed to accept Smith proposed. (10%)

1. Compute the revised annual depreciation in 2007, 12/31 for Buildings
2. Compute the revised annual depreciation in 2007, 12/31 for Equipment

二、F4 Co. reports \$480,000 of net income for 2005 and declares \$ 65,000 of each dividends on its preferred stock for 2005. At the beginning of 2005, the company had 50,000 outstanding shares of common stock; Three events change the number of outstanding common shares during 2005 (15%)

- June 1 issued 30,000 common shares for cash
- Sept. 1 purchased 13,000 shares of its own common stock
- Oct. 1 completed a 3-for-1 stock split

1. What amount of net income is available to common stockholders for 2005
2. What is the weighted-average number of common shares outstanding for 2005
3. What is company's EPS for 2005

背面尚有試題

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三、淡江公司 2002 年 12 月 31 日股東權益明細如下，假設特別股每股贖回價格\$60，積欠一年特別股股利，請列式計算 1. 特別股每股帳面價值 2. 普通股每股帳面價值 (20%)

普通股股本 (面值 \$ 5)	\$2,500,000
額外投入資本—庫藏股	10,000
額外投入資本—普通股	1,600,000
額外投入資本—特別股	739,000
特別股 (8%，累積，面額 \$50)	800,000
保留盈餘	2,448,000
庫藏股股票—(10,000 股)	130,000

四、Indicate the effects of the following transactions on the accounting equation (30 %)

回答時，請依據下列格式在答案紙上順序作答 (+代表增加、-代表減少、x 沒影響)

題目	對會計恆等式的影響		
	A	L	SE
Example : Received cash of \$35,000 from the stockholders	+	x	+
1. Paid monthly office rent of \$ 500			
2. Performed legal service for a client on account, \$ 2,000			
3. Purchased office furniture at a cost of \$ 500, on account			
4. Paid Northern Power Co. \$11,000 cash for energy usage this month			
5. Hired a secretary at a salary of \$ 1,000 per month			
6. Completed a assignment and billed client \$ 500 for service provided			
7. Declared and paid \$ 600 cash dividend			
8. Received \$ 800 in advance on a consulting engagement			
9. Issued \$300,000 of 5%, 5year bonds and collect \$330,000			
10. Purchased treasury stock at \$8 per share			

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五、Mason's Hardware Store prepared the following analysis of cost of goods sold for the previous three years:

	2004	2005	2006
Beginning inventory 1/1	\$40,000	\$18,000	\$25,000
Cost of goods purchased	<u>50,000</u>	<u>55,000</u>	<u>70,000</u>
Cost of goods available for sale	90,000	73,000	95,000
Ending inventory 12/31	<u>18,000</u>	<u>25,000</u>	<u>40,000</u>
Cost of goods sold	<u>\$72,000</u>	<u>\$48,000</u>	<u>\$55,000</u>

Net income for the years 2004, 2005, and 2006 was \$70,000, \$60,000, and \$55,000, respectively. Since net income was consistently declining, Mr. Mason hired a new accountant to investigate the cause(s) for the declines.

The accountant determined the following:

1. Purchases of \$35,000 were not recorded in 2004.
2. The 2004 December 31 inventory should have been \$29,000.
3. The 2005 ending inventory included inventory costing \$8,000 that was purchased FOB destination and in transit at year end.
4. The 2006 ending inventory did not include goods costing \$4,000 that were shipped on December 29 to Sampson Plumbing Company, FOB shipping point. The goods were still in transit at the end of the year.

- a. Determine the correct net income for 2004
- b. Determine the correct cost of goods sold and net income for 2005
- c. Determine the correct cost of goods sold and net income for 2006 (25%)