

淡江大學 100 學年度進修學士班轉學生招生考試試題

系別：商管組三年級

科目：會計學

16-1

考試日期：7月20日(星期三) 第3節

本試題共四大題，3頁

本試題雙面印刷

一、淡江公司於 2005 年 1 月 2 日購入信義公司發行之公司債，該公司債面額 500,000，票面利率 10%，每年 1 月 1 日與 7 月 1 日付息，到期日為 2009 年 1 月 1 日。若該公司債符合以攤銷後成本衡量之條件，若市場利率為 12%，試依利息法作淡江公司 2005 年債券投資之相關分錄。

試求：【注意：請列示計算過程，否則不予計分，折現率四捨五入至小數點第五位，金額四捨五入至整數位。】

- (a) 淡江公司取得信義公司所發行之公司債成本是多少? (5%)
- (b) 試做下列分錄：2005 年淡江公司取得信義公司所發行公司債之分錄? 2005 年淡江公司收到利息之分錄? 2005 年 12 月 31 日淡江公司期末調整分錄? (9%)
- (c) 若此時市場利率為 8%，(a)與(b)小題之答案為何? (14%)

二、Use the following information to prepare a statement of cash flows using indirect method for year 2010. (20%)

Hello Kitty Company
Comparative Balance Sheets
December 31

Assets	2010	2009
Cash	\$54,000	\$37,000
Accounts receivable	68,000	26,000
Inventories	54,000	0
Prepaid expenses	4,000	6,000
Land	45,000	70,000
Buildings	200,000	200,000
Accumulated depreciation-buildings	(21,000)	(11,000)
Equipment	193,000	68,000
Accumulated depreciation-equipment	(28,000)	(10,000)
Totals	\$569,000	\$386,000
Liabilities and Stockholders' Equity		
Accounts payable	\$23,000	\$40,000
Accrued expenses payable	10,000	0
Bonds payable	110,000	150,000
Common stock (\$1 par)	220,000	60,000
Retained earnings	206,000	136,000
Totals	\$569,000	\$386,000

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本試題共四大題，3頁

Hello Kitty Company
Income Statement
For the Year Ended December 31, 2010

Revenues		\$890,000
Cost of goods sold	\$465,000	
Operating expenses	221,000	
Interest expense	12,000	
Loss on sale of equipment	2,000	700,000
Income before income taxes		190,000
Income tax expense		65,000
Net income		\$125,000

Additional information:

1. Operating expenses include depreciation expense of \$33,000 and charges from prepaid expenses of \$2,000.
2. Land was sold at its book value for cash.
3. Cash dividends of \$55,000 were declared and paid in 2010.
4. Interest expense of \$12,000 was paid in cash.
5. Equipment with a cost of \$166,000 was purchased for cash. Equipment with a cost of \$41,000 and a book value of \$36,000 was sold for 34,000 cash.
6. Bonds of \$10,000 were redeemed at their book value for cash. Bonds of \$30,000 were converted into common stock.
7. Common stock (\$1 par) of \$130,000 was issued for cash.
8. Accounts payable pertain to merchandise supplies.

三、請分別對公司發放「股票股利」與進行「股票分割」對於股東權益之影響進行回答：
請依據下列格式在答案紙上依序作答，請以「增加」、「減少」或「不變」回答。(20%)

	股票股利	股票分割
1. 股票面額或設定價值		
2. 流通在外之股數		
3. 每股帳面價值		
4. 股東權益總額		
5. 股東持股比率		

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本試題共四大題，3頁

四、At the beginning of the current season, the ledger of Love All Tennis Shop showed Cash \$2,500; Merchandise Inventory \$1,700; and Common Stock \$4,200. The following transactions were completed during April. (32%)

April 4 Purchased racquets and balls from Connors Co. \$880, terms 2/10, n/30.

6 Paid freight on Connors Co. purchase \$60.

8 Sold merchandise to member \$900, terms n/30. The merchandise sold cost \$600.

10 Received credit of \$130 from Connors Co. for damaged racquets that were returns.

11 Purchased tennis shoes from No Fault for cash \$300.

13 Paid Connors Co. in full.

14 Purchased tennis shirts and shorts from Serena Sportswear \$700, terms 3/10, n/60.

15 Received cash refund \$50 from No Fault for damaged merchandise that was returned.

17 Paid freight on Serena Sportswear purchase \$30.

18 Sold merchandise to members \$860, terms n/30. The cost of the merchandise inventory sold was \$440.

20 Received \$500 in cash from members in settlement of their accounts.

21 Paid Serena Sportswear in full.

27 Granted an allowance of \$30 to members for tennis clothing that did not fit properly.

30 Received cash payments on account from members \$350.

【注意：若取得進貨折扣或銷貨折扣之交易分錄，請列示計算過程，否則不予計分。】

Journalize the April transactions using perpetual inventory system.

