

淡江大學 102 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

167

考試日期：7月22日(星期一) 第3節

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一、單選題 (20%)

1. Short-term creditors are usually most interested in evaluating
 - a. solvency.
 - b. liquidity.
 - c. marketability.
 - d. profitability.

2. Long-term creditors are usually most interested in evaluating
 - a. liquidity and solvency.
 - b. solvency and marketability.
 - c. liquidity and profitability.
 - d. profitability and solvency.

3. Horizontal analysis is also called
 - a. linear analysis.
 - b. vertical analysis.
 - c. trend analysis.
 - d. common size analysis.

4. In a service-type business, revenue is considered earned
 - a. at the end of the month.
 - b. at the end of the year.
 - c. when the service is performed.
 - d. when cash is received.

5. Southeastern Louisiana University sold season tickets for the 2006 football season for \$160,000. A total of 8 games will be played during September, October and November. In September, two games were played. In October, three games were played. The balance in Unearned Revenue at October 31 is
 - a. \$0
 - b. \$40,000
 - c. \$60,000
 - d. \$100,000

本試題雙面印刷

背面尚有試題

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二、Sony Company had a beginning inventory of 70 units and the total cost is \$ 5,950. The accounting records of Sony show the following data during this month (20%)

1/3	purchase	50 units	unit cost @ \$90
1/8	purchase	100 units	unit cost @ \$92
1/9	sales	110 units	unit price @ \$120
1/12	purchase	60 units	unit cost @ \$94
1/15	purchase	50 units	unit cost @ \$95
1/22	sales	90 units	unit price @ \$125

Required 1: Compute the cost of goods sold and ending inventory, under a periodic inventory system (ending inventory is 130 units) using FIFO method.

Required 2 Compute the cost of goods sold and ending inventory, under a perpetual inventory system using Moving Average cost method.

三、The stockholders' equity section of Camp Corporation's balance sheet at Dec. 31, 2006 is presented

Stockholders' equity	
Paid-in capital :	
Preferred stock, cumulative, 10,000 shares authorized, 6,000 shares issued and outstanding	900,000
Common stock, no par, 750,000 shares authorized, 600,000 shares issued	1,800,000
Total paid-in capital	2,700,000
Retained earnings	1,158,000
Total paid-in capital and retained earnings	3,858,000
Less: treasury stock (10,000 common shares)	(52,000)
Total stockholders' equity	3,806,000

From a review of the stockholders' equity section, answer the following questions (20%)

1. 流通在外的普通股總共有多少股
2. 特別股的面值是多少
3. 若特別股全年的股利是\$ 54,000, 則特別股股利率是多少
4. 2006/12/31 該公司宣告發放現金股利共 \$ 150,000 (且 2005 年特別股股利尚未支付), 試問全體普通股股東及全體特別股股東, 各可分享到多少現金股利

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四、Federal Express purchased a building on April 1, 2004, at a cost of \$ 96,000, estimated salvage value is \$ 6,000. This building is expected to be used for 5 year. (20%)

1. Calculate the depreciation expense for 2004 under straight-line method
2. Calculate the depreciation expense for 2005 under straight-line method
3. Calculate the depreciation expense for 2004 under double declining-balance method
4. Calculate the depreciation expense for 2005 under double declining-balance method

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>
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.

Instructions (20%)

- a. Determine the correct net income for 2004
- b. Determine the correct net income for 2005