

淡江大學九十一學年度進修學士班轉學生招生考試試題

系列：會計學系三年級

科目：會計學（一）

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本試題雙面印製

一、選擇題（每題2分，40%）

- 會計期間假設為：
  - 收入應在其賺得的期間內認列
  - 費用應和收入相配合
  - 企業之經濟年限能被區分為人為的期間
  - 會計年度應和曆年制一致
- 下列關於應計基礎的敘述何者是錯誤的：
  - 會改變公司財務報表的事件應在事件發生的期間記錄
  - 收入應在賺得的期間認列
  - 應計基礎符合一般公認會計原則
  - 只有當收到錢時才認列收入，只有當付出錢時才認列費用
- 調整分錄是為確保：
  - 費用在發生的期間認列
  - 收入在賺得的期間認列
  - 期末資產負債表和損益表的餘額是正確的
  - 以上皆是
- 於物價上揚期間，LIFO 會產生：
  - 較 FIFO 有更高之淨利
  - 較 FIFO 有相同之淨利
  - 較 FIFO 有更低之淨利
  - 較平均成本法有更高之淨利
- 在決定應選擇何種存貨計價方法時，並不會受到下列哪一因素之影響？
  - 賦稅影響
  - 資產負債表影響
  - 損益表影響
  - 永續或定期盤存制
- 佩格(Titan A.E.)公司之期末末存貨低估 \$4,000，此項錯誤對當期銷貨成本與淨利之影響分別為：
  - 低估，高估
  - 高估，低估
  - 高估，高估
  - 低估，低估
- 企業進行內部控制是為了加強會計記錄的正確性及可靠性，以及：
  - 保全資產。
  - 防止舞弊。
  - 編製正確財務報表。
  - 防止員工不誠實。
- 現金股利在何時須作分錄？
  - 宣告日及發放日
  - 基準日及發放日
  - 宣告日、基準日及發放日
  - 宣告日及基準日
- 2002年Roland Carlson公司的除銷淨額是\$750,000；在2002年1月1日備抵壞帳有貸餘\$18,000；而2002年度中，沖銷了\$30,000無法收回的應收帳款。根據過去的經驗，有3%的除銷淨額無法收回。試問2002年12月31日備抵壞帳的調整後餘額是多少？
  - \$10,050。
  - \$10,500。
  - \$22,500。
  - \$40,500。
- 12月31日Machiavelli公司有關應收帳款的帳齡分析資料如下：
 

應收帳款	\$800,000
備抵壞帳(調整前)	50,000
預計無法收回的帳款	65,000

試問12月31日調整後的應收帳款之淨變現價值為：

  - \$685,000
  - \$750,000
  - \$800,000
  - \$735,000
- 折舊是怎樣的過程？
  - 評價(valuation)
  - 成本分攤
  - 累積現金
  - 鑑價(appraisal)
- 廠場資產之增添是：
  - 收入支出
  - 借記「維修費用」科目
  - 借記「進貨」科目
  - 資本支出
- 在股東權益部分中，庫藏股票的成本減自於：
  - 投入資本與保留盈餘總計
  - 保留盈餘
  - 股東權益總額
  - 普通股的投入資本
- Nadeen 公司的損益表顯示：稅前淨利 \$700,000，所得稅費用 \$210,000，和淨利 \$490,000。假設 Nadeen 公司全年有 100,000 股的普通股流通在外，則每股盈餘為：
  - \$7.00
  - \$4.90
  - \$2.10
  - 上述答案皆非

◀ 注意背面尚有試題 ▶

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15. Karson 公司發行 10 年期，到期值 \$200,000 之債券，如果是溢價發行，指的是：
- 市場利率 < 票面利率
  - 票面利率 < 市場利率
  - 票面利率 = 市場利率
  - 兩個利率間不存在任何關係
16. Sanger 公司有償債基金 \$400,000，其金額在資產負債表上應表達於何處？
- 投資段。
  - 流動資產段。
  - 流動負債段。
  - 長期負債段。
17. 長期投資股票中，當投資者對被投資者持有多少股權時即有顯著影響力，其會計處理應採權益法？
- 持有被投資者之普通股票在 20% 到 50% 之間。
  - 持有被投資者之普通股票多於 20%。
  - 持有被投資者之普通股票多於 50%。
  - 持有被投資者之普通股票少於 20%。
18. 在資產負債表中，未實現損失一權益科目應如何表達？
- 資產之抵銷科目。
  - 股東權益之抵銷科目。
  - 損益表之損失項下。
  - 保留盈餘表之損失。
19. 間接法在計算營業活動之淨現金流入時，應加回本期淨利內之非現金費用，不包括：
- 折舊費用
  - 存貨增加數
  - 攤銷費用
  - 出售設備損失
20. 下列何者應表達在直接法下之現金流量表中？
- 出售建築物損失
  - 應收帳款增加數
  - 折舊費用
  - 付給供應商之現金

二、 Supply the missing income statement amounts in each of the following situations: (13%)

Sales	Sales Discounts	Net Sales	Beginning Inventory	Net Purchases	Ending Inventory	Cost of Goods Sold	Gross Profit
\$98,300	(a)	\$92,800	\$32,500	\$66,700	\$39,400	(b)	\$33,000
62,400	\$2,100	(c)	27,450	43,000	(d)	\$44,100	(e)
91,500	1,800	89,700	(f)	44,900	22,900	59,400	(g)
(h)	3,000	(i)	40,700	(j)	48,230	72,500	39,600

三、 Lee & Smythe surveys American television-viewing trends. The company's balance sheet reports the following assets under Property and Equipment: Land, Buildings, Office Equipment, Communication Equipment, and Televideo Equipment, with a separate accumulated depreciation account for each depreciable asset. During 20X2, Lee & Smythe completed the following transactions:

- May 3 Purchased communication and televideo equipment from the Gallup polling organization. Total cost was \$80,000 paid in cash. An independent appraisal valued the communication equipment at \$90,000 and the televideo equipment at \$10,000.
- July 30 Traded in old office equipment with book value of \$11,000 (cost of \$96,000) for new equipment with a cash cost of \$88,000. The seller gave Lee & Smythe a trade-in allowance of \$20,000 on the old equipment, and Lee & Smythe paid the remainder in cash.
- Sep. 1 Sold a building that had cost \$475,000 (accumulated depreciation of \$353,500 through December 31 of the preceding year. Depreciation is computed on a straight-line basis. The building has a 30-year useful life and a residual value of \$47,500. Lee & Smythe received \$150,000 cash and a \$450,000 note receivable.
- Dec. 31 Recorded depreciation as follows:  
Communication equipment and televideo equipment are depreciated by the double-declining-balance method over a five-year life with zero residual value. Office equipment is depreciated straight-line over seven years with \$9,000 residual value. Record depreciation on the equipment acquired on May 3 and on July 30 separately.

Required

Record the transactions in the journal of Lee & Smythe. (12%)

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四、

Videosoft Company maintains a checking account at the Intelx Bank. At July 31, selected data from the ledger balance and the bank statement are as follows.

	Cash in Bank	
	Per Books	Per Bank
Balance, July 1	\$17,600	\$18,800
July receipts	82,000	
July credits		80,470
July disbursements	76,900	
July debits		74,740
Balance, July 31	<u>\$22,700</u>	<u>\$24,530</u>

Analysis of the bank data reveals that the credits consist of \$79,000 of July deposits and a credit memorandum of \$1,470 for the collection of a \$1,400 note plus interest revenue of \$70. The July debits per bank consist of checks cleared \$74,700 and a debit memorandum of \$40 for printing additional company checks.

You also discover the following errors involving July checks: (1) A check for \$230 to a creditor on account that cleared the bank in July was journalized and posted as \$320. (2) A salary check to an employee for \$255 was recorded by the bank for \$155.

The June 30 bank reconciliation contained only two reconciling items: deposits in transit \$5,000 and outstanding checks of \$6,200.

**Instructions (23%)**

- (a) Prepare a bank reconciliation at July 31.
- (b) Journalize the adjusting entries to be made by Videosoft Company at July 31, 2002. Assume that the interest on the note has been accrued.

五、

Alvarez Corporation experienced a fire on December 31, 2003, in which its financial records were partially destroyed. It has been able to salvage some of the records and has ascertained the following balances.

	December 31, 2003	December 31, 2002
Cash	\$ 30,000	\$ 10,000
Receivables (net)	72,500	126,000
Inventory	200,000	180,000
Accounts payable	50,000	90,000
Notes payable	30,000	60,000
Common stock, \$100 par	400,000	400,000
Retained earnings	113,500	101,000

Additional information:

- 1. The inventory turnover is 3.6 times.
- 2. The return on common stockholders' equity is 22%. The company had no additional paid-in capital.
- 3. The receivables turnover is 9.4 times.
- 4. The return on assets is 20%.
- 5. Total assets at December 31, 2002, were \$605,000.

**Instructions (12%)**

Compute the following for Alvarez Corporation.

- (a) Cost of goods sold for 2003.
- (b) Net sales (credit) for 2003.
- (c) Net income for 2003.
- (d) Total assets at December 31, 2003.

(以上五大題全作)