

淡江大學九十二學年度進修學士班轉學生招生考試試題 23-1

系列：會計學系三年級

科目：會計學(一)

准帶項目請打「○」否則打「×」	
○	簡單型計算機

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本試題雙面印製

1. 雅登公司為一零售商店，專售五金用品、小家俱、及運動器材等，零售價格一律訂為成本之兩倍。民國 90 年底時，部份資料摘錄如下： 20%

銷貨淨額	\$500,000
期初存貨	70,000
本期進貨	255,000

經實地盤點存貨後發現尚有\$64,000。
試計算短少的存貨其總收益為何？

2. 仁愛公司 6 月 5 日發生火災，該公司所有財產全被燒燬，下列帳戶餘額係去年 12 月 31 日結帳後之資料： 20%

商品存貨，1/1	\$150,820
進貨	185,700
進貨退出及折讓	3,460
進貨運費	1,760
銷貨	359,960
銷貨退回及折讓	4,460
銷貨運費	1,000
過去五年平均毛利率	38%

試依上列有關資料計算該公司存貨損失。

3. Zareena Company sells can openers under a 75-day warranty for defective merchandise. Base on past experience, Zareena estimates that 4% of the units sold will become defective during the warranty period. Management estimates that the average cost of replacing or repairing a defective unit is \$15. The units sold and units defective that occurred during the last 2 months of 2002 are as follows.

Month	Units Sold	Units Defective Prior to December 31
November	30,000	700
December	32,000	500

◀ 注意背面尚有試題 ▶

淡江大學九十二學年度進修學士班轉學生招生考試試題 23-2

系別：會計學系三年級

科目：會計學(一)

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○	簡單型計算機

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Instructions

- (a) Determine the estimated warranty liability at December 31 for the units sold in November and December. 10%
- (b) Prepare the journal entries to record the estimated liability for warranties and the costs incurred in honoring 1,200 warranty claims. (Assume actual costs of \$18,000) 5%
- (c) Give the entry to record the honoring of 550 warranty contracts in January at an average cost of \$15. 5%

4. The following stockholders' equity accounts arranged alphabetically are in the ledger of Servia Corporation at December 31, 2002.

Common Stock (\$5 stated value)	\$2,500,000
Paid-in Capital from Treasury Stock	10,000
Paid-in Capital in Excess of Stated Value—Common Stock	1,600,000
Paid-in Capital in Excess of Par Value—Preferred Stock	739,000
Preferred Stock (8%, \$50 par, noncumulative)	800,000
Retained Earnings	2,448,000
Treasury Stock—Common (10,000 shares)	130,000

Instructions

- (a) Prepare a stockholders' equity section at December 31, 2002. 10%
- (b) Compute the book value per share of the common stock, assuming the preferred stock has a call price of \$60 per share. 10%

5. The financial statements of Tamkang Company appear below:

Tamkang Company
Comparative Balance Sheets
December 31

<u>Assets</u>	<u>2002</u>	<u>2001</u>
Cash	\$29,000	\$13,000
Accounts receivable	28,000	14,000
Merchandise inventory	25,000	35,000
Property, plant, and equipment	60,000	78,000
Accumulated depreciation	<u>(20,000)</u>	<u>(24,000)</u>
Total	<u>\$122,000</u>	<u>\$116,000</u>
<u>Liabilities and Stockholders' Equity</u>		
Accounts payable	\$27,000	23,000
Income taxes payable	5,000	8,000
Bonds payable	27,000	33,000
Common stock	18,000	14,000
Retained earnings	<u>45,000</u>	<u>38,000</u>
Total	<u>\$122,000</u>	<u>\$116,000</u>

淡江大學九十二學年度進修學士班轉學生招生考試試題 23-3

系別：會計學系三年級

科目：會計學(一)

准帶項目請打「○」否則打「×」	
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Tamkang Company
Income Statement
For the Year Ended December 31, 2002

Sales		\$220,000
Cost of goods sold		<u>180,000</u>
Gross profit		40,000
Selling expenses	\$14,000	
Administrative expenses	<u>10,000</u>	<u>24,000</u>
Income from operations		16,000
Interest expense		<u>2,000</u>
Income before income taxes		14,000
Income tax expense		<u>4,000</u>
Net income		<u>\$10,000</u>

Additional information:

1. Dividends declared and paid were \$3,000.
2. During the year equipment was sold for \$8,500 cash. This equipment cost \$18,000 originally and had a book value of \$8,500 at the time of sale.
3. All depreciation expense is in the selling expense category.
4. All sales and purchases are on account.

Instructions

- (a) Prepare a statement of cash flows using the indirect method. 10%
- (b) Compute the following cash-basis ratios.
 - (1) Current cash debt coverage ratio. 4%
 - (2) Cash return on sales ratio. 3%
 - (3) Cash debt coverage ratio. 3%