

# 淡江大學 95 學年度進修學士班轉學生招生考試試題

6  
19

系別：會計學系三年級

科目：會計學(一)

19-1

准帶項目請打「V」	
✓	簡單型計算機

本試題共 4-1 頁

一、20%

請依以下格式繪製於答案卷回答，違者不予計分：

題號	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
答案										

For each of the following items, indicate whether it would be classified as either an (O) operating activity, an (I) investing activity, a (F) financial activity, or a significant (N) noncash financing and investing activity.

- \_\_\_\_\_ (1) Cash sales of merchandise.
- \_\_\_\_\_ (2) Sale of land for cash.
- \_\_\_\_\_ (3) Signed a note payable in exchange for cash.
- \_\_\_\_\_ (4) Purchased supplies for cash.
- \_\_\_\_\_ (5) Paid cash to settle an account payable.
- \_\_\_\_\_ (6) Purchased a warehouse in exchange for shares of its stock.
- \_\_\_\_\_ (7) Paid interest on a note payable.
- \_\_\_\_\_ (8) Reissued its own treasury stock.
- \_\_\_\_\_ (9) Purchased equipment for cash.
- \_\_\_\_\_ (10) Purchased equipment in exchange for a 6-month note payable.

二、20%

A company uses the aging of accounts receivable method to estimate its bad debts expense. On December 31 of the current year an aging analysis of accounts receivable revealed the following:

Accounts Receivable	Account Age	Estimated Uncollectible
\$ 620,000	Not due yet.....	0.5%
270,000	1-30 days overdue.....	2.0
145,000	31-60 days overdue.....	8.0
55,000	61-90 days overdue.....	20.0
32,000	91-120 days overdue.....	50.0
<u>18,000</u>	Over 120 days overdue....	70.0
\$1,400,000	Total	

Required:

- a. Calculate the amount of the Allowance for Doubtful Accounts that should be reported on the current year-end balance sheet.
- b. Calculate the amount of the Bad Debts Expense that should be reported on the current year's income statement, assuming that the balance of the Allowance for Doubtful Accounts on January 1 of the current year was \$44,000 and that accounts receivable written off during the current year totaled \$49,200.
- c. Prepare the adjusting journal entry to record bad debts expense on December 31 of the current year.
- d. Show how Accounts Receivable will appear on the current year-end balance sheet as of December 31.

本試題雙面印製

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本試題共 4-2 頁

三、20%

The following information is available for the Edwards Company for its March 31 bank reconciliation:

From the March 31 bank statement:

Previous Balance	Total Checks and Debits	Total Deposits and Credits	Current Balance
\$10,908	\$7,805	\$11,905	\$15,008

  

Checks and Debits			Deposits and Credits			Daily Balance	
Date	No.	Amount	Date	Amount		Date	Amount
03/03	2874	1,210	03/02	4,340		03/01	10,908
03/11	2906	3,850	03/27	7,270		03/02	15,248
03/15	2905	170	03/31	295	IN	03/03	14,038
03/25	2909	725				03/11	10,188
03/29	2908	1,350				03/15	10,018
03/30		500				03/25	9,293
						03/27	16,563
						03/29	15,213
						03/30	14,713
						03/31	15,008

NSF: A check from a customer, Cook Co. in payment of their account.

IN: Interest earned on the account.

From the Edwards Company's accounting records:

Cash Receipts Deposited		
Date		Cash Debit
March	7	4,340
	27	7,270
	31	<u>2,090</u>
		<u>13,700</u>

Cash Disbursements		
Check No.		Cash Credit
2905		170
2906		3,850
2907		460
2908		1,350
2909		725
2910		<u>340</u>
		<u>6,895</u>

Cash			Acct. No. 101			
Date	No.	Explanation	FR	Debit	Credit	Balance
February	28	Balance				9,698
March	31	Total receipts	R4	13,700		23,398
	31	Total disbursements	D5		6,895	16,503

Required:

- a. Based on the above information, prepare a bank reconciliation for the Edwards Company.
- b. Prepare the necessary general journal entries to adjust cash to the reconciled balance.

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本試題共 4-3 頁

四、20%

Marble Corporation had the following balances in its stockholders' equity accounts at December 31, 2004:

Common Stock, \$10 par, 50,000 shares authorized, 20,000 shares issued .....	\$200,000
Contributed Capital in Excess of Par Value, Common .....	250,000
Retained Earnings .....	500,000
Treasury Stock, 1,000 shares .....	<u>(20,000)</u>
Total stockholders' equity .....	<u>\$930,000</u>

The following transactions occurred during 2005:

- February 3 Sold and issued 3,000 shares of common stock for \$22 1/2 share.
- May 10 Declared a \$0.50 per share dividend on common stock.
- October 12 Sold 500 shares of the treasury stock for \$20 per share.
- December 31 Net income for the year was determined to be \$75,000.

Required:

Based on the above information, prepare a statement of stockholders' equity for 2005. Use the form below. (請在答案卷上畫出下表回答，違者不予計分)

Marble Corporation Statement of Stockholders' Equity					
	Common Stock	Contributed Capital in Excess of Par Value, Common	Retained Earnings	Treasury Stock	Total
Balance, December 31, 2004	\$200,000	\$250,000	\$500,000	\$(20,000)	\$930,000
February 3, 2005					
May 10, 2005					
October 12, 2005					
December 31, 2005					
Balance, December 31, 2005					

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本試題共 4-4 頁

五、20%

Identify the inventory valuation method that is being described for each situation below. In all cases, assume a period of rising prices. Use the following to identify the inventory valuation method:

- FIFO First in, first out
- LIFO Last in, first out
- WA Weighted average
- SI Specific identification

Required:

請依以下格式繪製於答案卷回答，違者不予計分

題號	a	b	c	d	e
答案					

- a. The method that can only be used if each inventory item can be matched with a specific purchase and its invoice.
- b. The method that will cause the company to have the lowest income taxes.
- c. The method that will cause the company to have the lowest cost of goods sold.
- d. The method that will assigns a value to inventory that approximates its current cost.
- e. The method that will tend to smooth out erratic change in costs.