

淡江大學 96 學年度進修學士班轉學生招生考試試題

19-1

系別：會計學系三年級

科目：會計學(一)

可否使用計算機			
可	✓	否	

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一、選擇題：25%

請劃出以下格式作答，違者不予計分：

題號	1	2	3	4	5
答案					

1. () A company had a market price of \$37.50 per share, earnings per share of \$1.25, and dividends per share of \$0.40. Its price-earnings ratio equals:
 A) 3.1. B) 30.0. C) 93.8. D) 32.0. E) 3.3.

2. () Use the following information and the indirect method to calculate the net cash provided or used by operating activities:

Net income.....	\$12,300
Depreciation expense.....	12,000
Payment on mortgage payable.....	15,000
Gain on sale of land.....	7,500
Increase in merchandise inventory.....	2,050
Increase in accounts payable.....	6,150
Proceeds from sale of land.....	8,000

 A) \$12,700. B) \$13,900. C) \$20,900.
 D) \$28,400. E) \$35,900.

3. () On June 18, Johnson Company (a U.S. Company) sold merchandise to the Frater Company of Denmark for 60,000 Euros, with a payment due in 60 days. If the exchange rate was \$1.14 per euro on the date of sale and \$1.35 per euro on the date of payment, Johnson Company should recognize a foreign exchange gain or loss in the amount of:
 A) \$60,000 gain. B) \$60,000 loss. C) \$68,400 loss.
 D) \$12,600 gain. E) \$12,600 loss.

4. () On December 31 of the current year, a company's unadjusted trial balance included the following: Accounts Receivable, debit balance of \$97,250; Allowance for Doubtful Accounts, credit balance of \$951. What amount should be debited to Bad Debts Expense, assuming 6% of outstanding accounts receivable at the end of the current year will be uncollectible?:
 A) \$ 951. B) \$3,992. C) \$4,884. D) \$5,835. E) \$6,786.

5. () A company had \$43 missing for petty cash and that was not accounted for by petty cash receipts. The correct procedure is to:
 A) Debit Cash Over and Short for \$43.
 B) Credit Cash Over and Short for \$43.
 C) Debit Petty Cash for \$43.
 D) Credit Petty Cash for \$43.
 E) Credit Cash for \$43.

本試題雙面印製

◀ 注意背面尚有試題 ▶

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19-2

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可否使用計算機			
可	<input checked="" type="checkbox"/>	否	

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二、15%

The following selected account balances are taken from a merchandising company's records:

	Dec. 31 2004	Dec. 31, 2005	For the Year 2005
Merchandise inventory	\$ 15,600	\$ 21,200	
Accounts payable	32,400	27,400	
Salaries payable	4,400	3,000	
Accounts receivable	42,000	36,000	
Total assets	234,000	286,000	
Sales			\$312,000
Cost of goods sold			165,600
Salaries expense			48,000

Required:

- (a) Calculate the cash payments made during 2005 for merchandise. Assume all of the company's accounts payable balances result from merchandise purchases.
- (b) Calculate the cash receipts from customer sales during 2005.
- (c) Calculate the cash payments for salaries during 2005.

三、15%

A company issued 10%, 5-year bonds with a par value of \$2,000,000, on January 1, 2005. Interest is to be paid semiannually each June 30 and December 31. The bonds were sold at \$2,162,290 to yield the buyers an 8% annual return. The company uses the effective interest method of amortization.

Required(答案皆取小數點以下兩位，第三位四捨五入):

- (1) Prepare an amortization table for the first two semiannual payment periods using the format shown below.

Semiannual	Cash	Bond			
Interest	Interest	Interest	Premium	Unamortized	Carrying
Period	Paid	Expense	Amortization	Premium	Value

- (2) Prepare the journal entry to record the first semiannual interest payment.
- (3) On January 1, 2006, the company calls the bonds at 106. Prepare the journal entry to record the retirement of the bonds.

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19-3

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可否使用計算機			
可	✓	否	

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四、16%

On July 31, a corporation reported the following stockholders' equity:

Common stock, \$10 par value, 200,000 shares	
Authorized, 100,000 shares issued and outstanding	\$1,000,000
Retained earnings	<u>350,000</u>
Total stockholders' equity	\$1,350,000

On July 31, the market value of the corporation's stock was \$15 per share. The directors were considering declaring a 10% or 30% stock dividend but wanted to know what effect each stock dividend would have on stockholders' equity.

Required:

Calculate the balances in the following accounts for each proposed stock dividend distribution.

	Balances after 10% Stock Dividend	Balances after 30% Stock Dividend
Common stock	_____	_____
Contributed capital in Excess of par value, Common stock	_____	_____
Retained earnings	_____	_____
Total Stockholders' Equity	_____	_____

五、10%

A company uses the retail inventory method and has the following information available concerning its most recent accounting period:

	At Cost	At Retail
Beginning of period inventory	\$ 148,600	\$ 245,200
Net purchases	677,400	1,229,800
Sales		1,200,000

Required:

1. What is the cost-to-retail ratio using the retail method?
2. What is the estimated cost of the ending inventory?

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19-4

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可	✓	否	

本試題共 4-4 頁

六、19%

A company issued financial statements for the year ended December 31, but failed to include the following adjusting entries:

- A. Accrued service fees earned of \$2,200.
- B. Depreciation expense of \$8,000.
- C. Portion of office supplies (an asset) used, \$3,100.
- D. Accrued salaries of \$5,200.
- E. Revenues of \$7,200, originally recorded as unearned, have been earned by the end of the year.

Required:

Complete the following table in your answer sheet and determine the correct amounts for the December 31 financial statements by:

	Assets	Liabilities	Equity	Net Income
Reported amounts	\$350,000	\$200,000	\$150,000	\$70,000
Add (subtract) to correct for item:				
A				
B				
C				
D				
E				
Corrected amounts	\$	\$	\$	\$