

淡江大學 102 學年度進修學士班轉學生招生考試試題

系別：會計學系三年級

科目：會計學 (一)

19-1

考試日期：7月22日(星期一) 第3節

本試題共 六 大題， 3 頁

一、(20%)

The adjusted trial balance of Werly Book Company appears below.

WERLY BOOK COMPANY
Adjusted Trial Balance
December 31, 2014

| | <u>Debit</u> | <u>Credit</u> |
|-----------------------------------|----------------|----------------|
| Cash | 32,000 | |
| Accounts Receivable | 25,000 | |
| Inventory | 35,000 | |
| Building | 140,000 | |
| Accumulated Depreciation—Building | | 20,000 |
| Accounts Payable | | 12,000 |
| Share Capital-Ordinary | | 100,000 |
| Retained Earnings | | 49,000 |
| Dividends | 20,000 | |
| Sales Revenue | | 325,000 |
| Sales Discounts | 6,000 | |
| Sales Returns & Allowances | 8,000 | |
| Cost of Goods Sold | 203,000 | |
| Operating Expenses | <u>37,000</u> | |
| | <u>506,000</u> | <u>506,000</u> |

本試題雙面印刷

Instructions

Using the information given, prepare the year-end closing entries.

二、(5%)

Ramsey Company estimates that 3% of accounts receivable will become uncollectible. Accounts receivable are \$150,000 at the end of the year, and the allowance for doubtful accounts has a \$900 debit balance. Compute bad debts expense.

三、(10%)

Chang Company purchased a machine at a cost of ¥1,800,000. The machine is expected to have a ¥100,000 residual value at the end of its 5-year useful life.

Instructions

Compute annual depreciation for the first and second years using the double-declining-balance method.

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四、Multiple choice questions (20%)

1. The best interpretation of the word credit is the
 - a. offset side of an account.
 - b. increase side of an account.
 - c. right side of an account.
 - d. decrease side of an account.

2. On a bank reconciliation, deposits in transit are
 - a. added to the bank balance.
 - b. deducted from the bank balance.
 - c. added to the book balance.
 - d. deducted from the book balance.

3. Financial statements are prepared directly from the
 - a. general journal.
 - b. ledger.
 - c. trial balance.
 - d. adjusted trial balance.

4. In a perpetual inventory system, cost of goods sold is recorded
 - a. on a daily basis.
 - b. on a monthly basis.
 - c. on an annual basis.
 - d. with each sale.

5. The acquisition of treasury shares by a corporation
 - a. increases its total assets and total equity.
 - b. decreases its total assets and total equity.
 - c. has no effect on total assets and total equity.
 - d. requires that a gain or loss be recognized on the income statement.

19-3

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五、(25%)

Selected information from the comparative financial statements of Fryman Company for the year ended December 31, appears below:

| | <u>2014</u> | <u>2013</u> |
|---------------------------|-------------|-------------|
| Inventory | \$140,000 | \$160,000 |
| Accounts receivable (net) | 180,000 | 200,000 |
| Total assets | 1,200,000 | 800,000 |
| Non-current liabilities | 340,000 | 300,000 |
| Current liabilities | 140,000 | 110,000 |
| Net credit sales | 1,520,000 | 1,200,000 |
| Cost of goods sold | 750,000 | 630,000 |
| Interest expense | 40,000 | 25,000 |
| Income tax expense | 60,000 | 29,000 |
| Net income | 160,000 | 85,000 |

Instructions

Compute the following ratios relating to the year ended December 31, 2014. Show computations.

1. Inventory turnover.
2. Times interest earned.
3. The debt to total assets.
4. Accounts receivable turnover
5. Return on assets.

六、(20%)

尚雅公司 X3 年初發行公司債，面額\$100,000，每年底付息一次，相關資料如下：

| <u>年度</u> | <u>現金支付</u> | <u>利息費用</u> | <u>公司債帳面金額</u> |
|-----------|-------------|-------------|----------------|
| X3 年初 | | | \$104,266 |
| X3 年底 | \$3,500 | ? | 103,894 |
| X4 年底 | ? | ? | 103,511 |

試作：

1. 尚雅公司對應付公司債溢價採何種方法攤銷？並說明理由。
2. 計算該公司債之票面利率及市場利率。
3. 假設尚雅公司於 X6 年 1 月 1 日以\$105,000 將公司債全部贖回，試計算公司債贖回損益。