

淡江大學 103 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)

17-1

考試日期：7月18日(星期五) 第3節

本試題共四大題，三頁

一、選擇題(36%，共九小題，每小題4分)

1. Flute Corporation issued \$200,000, 10-year, 9 percent bonds at a time when the market rate of interest was 12 percent. These bonds will be issued for

- a. \$200,000
- b. More than \$200,000
- c. Less than \$200,000
- d. An unknown price; more information is needed

2. Hakeem, Inc. reported the following data in its 2011 financial statements: total liabilities \$38,400; total equity, \$19,200; net income, \$4,320; income tax expense, \$2,880; and interest expense, \$2,400. The times interest earned ratio is

- a. 4.0 times
- b. 1.8 times
- c. 2.8 times
- d. 3.0 times

3. On January 1, 2012, Cabuki Corporation issued \$500,000 of 10 percent, 10-year bonds at 88.5. Interest is payable on December 31. If the market rate of interest was 12 percent at the time the bonds were issued, how much was interest expense in 2012 (assuming Cabuki uses the effective-interest amortization method)?

- a. \$44,250
- b. \$50,000
- c. \$53,100
- d. \$60,000

4. On January 1, 2012, Georgi Company was authorized to issue 10,000 shares of \$2 par common stock and 5,000 shares of \$5 preferred stock. Given this information, if Georgi Company issued 2,000 shares of common stock (with no known market value) for land with a book value of \$15,000 (market value \$10,000), the entry to record the transaction would include a

- a. Debit to Land of \$10,000
- b. Credit to Common Stock of \$15,000
- c. Credit to Paid-In Capital in Excess of Par, Common Stock of \$11,000
- d. Debit to Land of \$15,000

5. Moony Corporation had 20,000 shares of \$4 par-value common stock outstanding on January 1, 2012. On January 10, 2012, the firm purchased 2,000 of its outstanding shares for \$18 per share. On July 22, 2012, it reissued 1,000 shares at \$22 per share. Given this information, the entry to record the reissuance

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of the stock on July 22 would include a credit to

- a. Treasury Stock of \$4,000
- b. Common Stock of \$4,000
- c. Paid-In Capital, \$18,000
- d. Paid-In Capital, Treasury Stock of \$4,000

6. On December 31, the trial balance of Cubico Company included the following accounts with debit balances:

Prepaid Advertising \$1,500

Advertising Expense \$5,400

If it is determined that the cost of advertising applicable to future periods is \$3,300, the correct adjusting entry would

- a. Debit Advertising Expense \$3,300; credit Prepaid Advertising \$3,300
- b. Debit Prepaid Advertising \$1,800; credit Advertising Expense \$1,800
- c. Debit Advertising Expense \$1,800; credit Prepaid Advertising \$1,800
- d. Debit Prepaid Advertising \$3,300; credit Advertising Expense \$3,300

7. Wilbur Company's monthly bank statement showed an ending balance of \$36,928. The bank reconciliation included a deposit in transit, \$3,274; outstanding checks, \$4,340; an "NSF" check, \$1,576; a bank service charge, \$50; and proceeds of a customer's note collected by the bank, \$4,600. The correct cash balance at the end of the month is

- a. \$40,462
- b. \$40,202
- c. \$37,484
- d. \$35,862

8. On January 1, 2011, Heather Locks Corporation purchased drilling equipment for \$11,500. The equipment has an estimated useful life of 4 years and a salvage value of \$200. Given this information, if Heather uses the double-declining-balance method of depreciation and sells the equipment on December 31, 2012, for \$3,000, it will have a

- a. \$2,750 loss
- b. \$1,800 loss
- c. \$1,562 gain
- d. \$125 gain

9. On January 2, 2012, Forsyth Co. acquired 4,000 shares of Hiram Company common stock for \$44,000 and classified these shares as available-for-sale financial assets. During 2012, Forsyth received \$12,000 of cash dividends. The fair value of Hiram's stock on December 31, 2012, was \$14 per share. Forsyth should

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report the following amount in 2012 related to Hiram Co.

- Revenue of \$12,000
- Revenue of \$24,000
- A \$56,000 decrease in the investment account
- A \$56,000 increase in the investment account

二、淡江公司於 2014 年 7 月 1 日以 1 年期之不付息票據 \$1,272,000 購入機器一部，是日市場之有效利率為 6%，該部機器估計耐用年限 3 年，無殘值，公司採年數合計法提列折舊。

試作：(20%)

- 淡江公司 2014 年 7 月 1 日購買機器及該年 12 月 31 日應有之分錄
- 淡江公司 2015 年 7 月 1 日償還票據及該年 12 月 31 日應有之分錄

三、英專公司於 2015 年度之相關會計資訊如下：

銷貨收入	\$2,000,000	銷貨退回	\$ 10,000
本期進貨	1,500,000	進貨運費	300,000
應付帳款(期初)	500,000	應付帳款(期末)	300,000
應收帳款(期初)	400,000	應付帳款(期末)	600,000
存貨(期初)	200,000	存貨(期末)	250,000

試作：(20%)

- 計算英專公司 2015 年度下列財務比率：毛利率、存貨周轉率、應收帳款周轉率
- 假設前述期末存貨之資料未知，且該公司於 2015 年 12 月 31 日不幸遭受火災，期末存貨全數毀損，而過去 3 年之平均毛利率為 15%，試估計該公司存貨之火災損失金額為若干？

四、下列係學府公司於 2016 年度之相關資訊，請分別依下列各獨立情況，回答現金流量表之相關問題：(24%)

1. 情況一：請計算該公司 2016 年度之營業活動現金流量

淨利	\$200,000	折舊費用	\$15,000
預付費用減少	50,000	應付帳款增加	80,000
處份長期投資利益	10,000		

2. 情況二：請分別指出下列事項於現金流量表應表達之活動(營業、投資或籌資)位置及現金流入(流出)金額：

- 處分帳面金額 \$1,000,000 之長期投資，發生處分損失 \$20,000
- 以每股 \$15 購入面額 \$10 之庫藏股 20,000 股
- 發放股票股利 \$1,000,000 及現金股利 \$2,000,000
- 發行股票面額 \$10 之股票 10,000 股，用以交換公允價值為 \$150,000 之投資性不動產
- 支付員工紅利現金 \$100,000，及董監酬勞認股權 \$150,000。