

淡江大學 104 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

考試日期：7 月 24 日(星期五) 第 1 節

本試題共 五 大題， 4 頁

一、 選擇題(40%，共十小題，每小題 4 分)

1. The revenue recognition principle dictates that revenue should be recognized in the accounting records
 - a. when cash is received.
 - b. when the performance obligation is satisfied.
 - c. at the end of the month.
 - d. in the period that income taxes are paid.
2. Prepaid expenses are
 - a. paid and recorded in an asset account before they are used or consumed.
 - b. paid and recorded in an asset account after they are used or consumed.
 - c. incurred but not yet paid or recorded.
 - d. incurred and already paid or recorded.
3. Company A sells ¥8,000 of merchandise on account to Company B with credit terms of 2/10, n/30. If Company B remits a check taking advantage of the discount offered, what is the amount of Company B's check?
 - a. ¥5,600
 - b. ¥7,840
 - c. ¥7,200
 - d. ¥6,400
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. Using the allowance method, the uncollectible accounts for the year is estimated to be \$56,000. If the balance for the Allowance for Doubtful Accounts is a \$14,000 credit before adjustment, what is the amount of bad debts expense for the period?
 - a. \$14,000
 - b. \$42,000
 - c. \$56,000
 - d. \$70,000

本試題雙面印刷

背面尚有試題

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6. When a note receivable is dishonored,
 - a. interest revenue is never recorded.
 - b. bad debts expense is recorded.
 - c. the maturity value of the note is written off.
 - d. Accounts Receivable is debited if eventual collection is expected

7. A coal company invests €12 million in a mine estimated to have 20 million tons of coal and no residual value. It is expected that the mine will be in operation for 5 years. In the first year, 1,000,000 tons of coal are extracted and sold. What is the depletion expense for the first year?
 - a. €600,000
 - b. €240,000
 - c. €60,000
 - d. Cannot be determined from the information provided.

8. A company receives \$176, of which \$16 is for sales tax. The journal entry to record the sale would include a
 - a. debit to Sales Tax Expense for \$16.
 - b. credit to Sales Taxes Payable for \$16.
 - c. debit to Sales Revenue for \$176.
 - d. debit to Cash for \$160.

9. Treasury shares are
 - a. shares issued by the U.S. Treasury Department.
 - b. shares purchased by a corporation and held as an investment in its treasury.
 - c. corporate shares issued by the treasurer of a company.
 - d. a corporation's own shares which have been reacquired but not retired.

10. When the selling price of treasury shares is greater than its cost, the company credits the difference to
 - a. Gain on Sale of Treasury Shares.
 - b. Share Premium-Treasury.
 - c. Share Premium-Ordinary.
 - d. Treasury Shares.

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二、 (20%)

以下為斯威公司 09 年 12 月 31 日部分調整前試算表：

| 斯威公司 部分試算表 09 年 12 月 31 日 | | |
|---------------------------------|----------|----------|
| 科目 | 借方金額 | 貸方金額 |
| 現金 | \$57,000 | |
| 預付租金 | 8,000 | |
| 預付保險費 | 21,600 | |
| 用品盤存 | 1,500 | |
| 辦公設備 | 140,000 | |
| 累計折舊-辦公設備 | | \$12,000 |
| 應付票據(三年期 12%) | | 100,000 |
| 服務收入 | | 900,000 |
| 租金收入 | | 22,000 |
| 薪資支出 | 236,000 | |

其他資料如下：

- (1) 薪資支出為每日\$1,600，上次支付日為 12 月 27 日星期四(含當日薪資)。12 月 31 日為星期一，斯威公司每週工作六天，星期日休假。
- (2) 應付票據係 09 年 10 月 1 日開立。
- (3) 斯威公司於 09 年 8 月 1 日投保一年保險，支付保費\$21,600。
- (4) 期末用品盤存\$960。
- (5) 預付租金\$8,000 係屬 09 年 12 月及 09 年 1 月份的租金。

試作：斯威公司 09 年 12 月 31 日的調整分錄。

三、 (10%)

下列為永興公司 2014 年度進銷情形：

| | <u>數量</u> | <u>單價</u> | <u>金額</u> |
|-------|--------------|-----------|------------------|
| 期初存貨 | 1,000 | \$100 | \$100,000 |
| 第一次進貨 | 2,000 | 110 | 220,000 |
| 第二次進貨 | 2,500 | 120 | 300,000 |
| 第三次進貨 | 1,000 | 130 | 130,000 |
| 第四次進貨 | <u>1,500</u> | 140 | <u>210,000</u> |
| 合計 | <u>8,000</u> | | <u>\$960,000</u> |
| 本期銷貨 | <u>6,000</u> | | |
| 期末存貨 | <u>2,000</u> | | |

該公司在年終結算時，期末存貨採用加權平均法計價，所求得之本期淨利為\$1,625,000。

試作：如採用先進先出法求得之本期淨利各為若干？

背面尚有試題

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四、 (10%)

如果公司的財務長告訴你在今年 4 月 10 日開股東會已決定宣布發放 \$2 現金股利，\$3 股票股利，除權除息日則訂在 5 月 25 日，公司將在 6 月 26 日發放現金股利，7 月 27 日發放股票股利。身為財會人員的你知道公司有 100,000 股普通股流通在外，普通股面值 10 元，市價 50 元，請問你要如何作會計分錄（需註明日期）。

五、 (20%)

On June 30, 2014, Wayne, Inc. sold \$4,000,000 (face value) of bonds. The bonds are dated June 30, 2014, pay interest semiannually on December 31 and June 30, and will mature on June 30, 2017. The following schedule was prepared by the accountant for 2014.

| <u>Semi-Annual Interest Period</u> | <u>Interest to be Paid</u> | <u>Interest Expense</u> | <u>Amortization</u> | <u>Bond Carrying Value</u> |
|------------------------------------|----------------------------|-------------------------|---------------------|----------------------------|
| | | | | \$3,900,000 |
| 1 | \$160,000 | \$175,500 | \$15,500 | 3,915,500 |

Instructions

On the basis of the above information, answer the following questions. (Round your answer to the nearest dollar or percent.)

1. What is the stated interest rate for this bond issue?
2. What is the market interest rate for this bond issue?
3. What was the selling price of the bonds as a percentage of the face value?
4. Prepare the journal entry to record the sale of the bond issue on June 30, 2014.
5. Prepare the journal entry to record the payment of interest and amortization on December 31, 2014.