

# 淡江大學八十九學年度日間部轉學生招生考試試題 6

系別：商管組二年級

科目：會計學(一)

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本試題雙面印製

一、 忠孝公司於民國 88 年 12 月 31 日之保留盈餘為 100 萬元，並無「投入資本-庫藏股票交易」之科目。在民國八十九年第一次董事會同意，進行庫藏股票交易，89 年度庫藏股票交易情形如下：

8 月 2 日 以每股 20 元的成本，購入面額 10 元的股票 50,000 股作為庫藏股票

9 月 10 日 以每股 10 元的價格，轉讓庫藏股票 30,000 股予員工，使員工成為公司之股東

12 月 15 日 以每股 30 元的價格出售剩餘的庫藏股票 20,000 股

12 月 30 日 以每股 25 元的成本購入 30,000 股作為庫藏股票

試作：上述庫藏股票交易之分錄，並列示 89 年 12 月 31 日之資產負債表中，表達保留盈餘與庫藏股本 (25 分)

二、 晶華飯店在 89 年 7 月份有下列交易：

7 月 1 日 預付一年的租金 1,200 萬元

7 月 10 日 支付電費 40 萬元

7 月 16 日 上半月房間收入 200 萬元；宴會場地收入 100 萬元，共計 300 萬元，存入銀行

7 月 18 日 支付飯店維修費用 50 萬元

7 月 31 日 下半月房間收入 250 萬元；宴會場地收入 100 萬元，共計 350 萬元，其中宴會場地收入收到二個月之期票

7 月 31 日 調整預付租金 (7/1 支付)

7 月 31 日 員工 7 月份薪津共計 400 萬元，將於 8 月 3 日支付

將以上交易分別以現金基礎和應計基礎處理，以發生交易的順序，列示 7 月份的收入或費用金額 (25 分)

◀ 注意背面尚有試題 ▶

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三、(25分) The following data (dollar amounts in millions) are from the financial statements of McDonald's Corporation, which operates more than 13,000 restaurants in 65 countries.

Average stockholders' equity.....	\$3,605
Interest expense.....	\$ 413
Preferred stock.....	-0-
Operating income as a percent of sales.....	24.04%
Rate of return on sales.....	11.13%
Rate of return on stockholders' equity.....	20.50%
Income tax rate.....	37.53%


Complete the following condensed income statement. Report amounts to the nearest million dollars.

Sales.....	\$?
Operating expenses.....	__?
Operating income.....	\$?
Interest expense.....	__?
Income before tax.....	\$?
Income tax expense.....	__?
Net income.....	<u>__ \$?</u>

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四、(25分) Suppose you are considering investing in two businesses, A company, and B Company. The two companies are virtually identical, and both began operations at the beginning of the current year. During the year, each company purchased inventory as follows:

J a n .	4	10,000 units at \$4=	\$ 40,000
A p r .	6	5,000 units at 5=	25,000
A u g .	9	7,000 units at 6=	42,000
N o v .	27	<u>10,000</u> units at 7=	<u>70,000</u>
Totals		<u>32,000</u>	<u>\$177,000</u>

During the first year, both companies sold 25,000 units of inventory.

In early January, both companies purchased equipment costing \$150,000 that had a ten-year estimated useful life and a \$20,000 residual value. A company uses the inventory and depreciation methods that maximize reported income(FIFO and straight-line). By contrast, B company uses the inventory and depreciation methods that minimize income tax payments (LIFO and double-declining-balance). Both companies' trial balances at December 31 included the following:

Sales revenue.....	\$370,000
Operation expenses.....	80,000

1. Prepare both companies' income statements.
2. Write an investment newsletter to address the following questions for your clients:  
Which company appears to be more profitable? Which company has more cash to invest in promising projects? If prices continue rising in both companies' industries over the long term, which company would you prefer to invest in? Why?