

淡江大學九十三年學年度轉學生招生考試試題 6-1

系別：商管組二年級

科目：會計學(一)

准帶項目請打「○」否則打「×」	
○	簡單型計算機

節次： 7 月 13 日 第 四 節
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本試題雙面印製

一、(30%)

請在你的答案紙上劃出下列格式，並將選擇題依序填入正確答案(不按格式者不予計分)

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.

- In vertical analysis, the base amount for depreciation expense is generally:
 - net sales.
 - depreciation expense in a previous year.
 - gross profit.
 - fixed assets.
- Net income is \$132,000. During the year, accounts payable increased \$10,000, inventory decreased \$6,000, and accounts receivable increased \$12,000. Under the indirect method, net cash provided by operations is:
 - \$102,000
 - \$136,000
 - \$124,000
 - \$112,000
- At the end of the first year of operations, the total cost of the trading securities portfolio is \$120,000. Total fair value is \$115,000. The financial statement should show:
 - a reduction of an asset of \$5,000 and a realized loss of \$5,000.
 - a reduction of an asset of \$5,000 and an unrealized loss of \$5,000 in the stockholders' equity section.
 - a reduction of an asset of \$5,000 in the current assets section and an unrealized loss of \$5,000 in "other expenses and losses."
 - a reduction of an asset of \$5,000 in the current assets section and a realized loss of \$5,000 in "other expenses and losses."

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4. Capital balances in the DEA partnership are Don Capital \$60,000, Ed Capital \$50,000, and Amy Capital \$40,000, and income ratios are 5:3:2, respectively. The DEAR partnership is formed by admitting Ray to the firm with a cash investment of \$60,000 for a 25% capital interest. The bonus to be credited to Amy Capital in admitting Ray is :
- \$10,000.
 - \$7,500.
 - \$3,750.
 - \$1,500.
5. Gonzalez's Construction Company began a long-term construction contract on January 1, 2002. The contract is expected to be completed in 2003 at a total cost of \$20,000,000. Gonzalez's revenue for the project is \$24,000,000. Gonzalez incurred contract costs of \$4,000,000 in 2002. What gross profit should be recognized in 2002?
- \$800,000.
 - \$1,000,000.
 - \$2,000,000.
 - \$4,000,000.
6. A contingent liability should be recorded in the accounts when:
- it is probable the contingency will happen, but the amount cannot be reasonably estimated.
 - it is probable the contingency will happen, and the amount can be reasonably estimated.
 - it is reasonably possible the contingency will happen, and the amount can be reasonably estimated.
 - it is reasonably possible the contingency will happen, but the amount cannot be reasonably estimated.
7. On January 1, Dias Corporation issued \$1,000,000, 14%, 5-year bonds with interest payable on July 1 and January 1. The bonds sold for \$1,098,540. The market rate of interest for these bonds was 12%. On the first interest date, using the effective-interest method, the debit entry to Bond Interest Expense is for:
- \$60,000.
 - \$76,898.
 - \$65,912.
 - \$131,825.

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8. On December 31, Regis Company correctly made an adjusting entry to recognize \$2,000 of accrued salaries payable. On January 8 of the next year, total salaries of \$3,400 were paid. Assuming the correct reversing entry was made on January 1, the entry on January 8 will result in a credit to Cash \$3,400 and the following debit(s):
- a. Salaries Payable \$1,400, and Salaries Expense \$2,000.
 - b. Salaries Payable \$2,000, and Salaries Expense \$1,400.
 - c. Salaries Payable \$3,400.
 - d. Salaries Expense \$3,400.
9. A check is written to replenish a \$100 petty cash fund when the fund contains receipts of \$94 and \$3 in cash. In recording the check,
- a. Petty Cash should be debited for \$94.
 - b. Cash Over and Short should be debited for \$3.
 - c. Cash should be credited for \$94.
 - d. Petty Cash should be credited for \$3.
10. Indicate which of the following statements is true.
- a. Since intangible assets lack physical substance, they need be disclosed only in the notes to the financial statements.
 - b. Goodwill should be reported as a contra-account in the owner's equity section.
 - c. Totals of major classes of assets can be shown in the balance sheet, with asset details disclosed in the notes to the financial statements.
 - d. Intangible assets are typically combined with plant assets and natural resources and shown in the property, plant, and equipment section.

◀ 注意背面尚有試題 ▶

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二、(20%)

台北公司 92 年度期初資產總額為 \$1,100,000 (內含應收帳款 \$200,000、存貨 \$300,000 及固定資產淨額 \$320,000)，期末資產總額為 \$1,300,000 (內含短期投資 \$50,000)，92 年度該公司長期負債僅有 91 年中簽發之應付票據一項，該票據之利率為 10%，將於 94 年到期。92 年度該公司稅後純益為 \$120,000，所得稅稅率為 40%，根據 91 年及 92 年財務報表所計算之 92 年部份財務比率如下：

負債比率	42	%
毛利率	30	%
總資產報酬率	11	%
純益率	6	%
速動比率	1.25	
存貨週轉率	3.5	次
固定資產週轉率	5.97	次
應收帳款週轉率	8	次

試根據上述資料，計算 92 年度財務報表中下列項目之金額：

- (1) 現金
- (2) 應收帳款
- (3) 存貨
- (4) 利息費用

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三、(30%)

The following stockholders' equity accounts arranged alphabetically are in the ledger of Iceland Corporation at December 31, 2002.

Common Stock (\$10 stated value)	\$1,500,000
Paid-in Capital from Treasury Stock	6,000
Paid-in Capital in Excess of Stated Value—Common Stock	920,000
Paid-in Capital in Excess of Par Value—Preferred Stock	288,400
Preferred Stock (8%, \$100 par, noncumulative)	400,000
Retained Earnings	1,276,000
Treasury Stock—Common(8,000 shares)	88,000

Instructions

- (1) Prepare a stockholders' equity section at December 31, 2002.
- (2) Compute the book value per share of the common stock, assuming the preferred stock has a call price of \$110 per share.

四、(20%)

The 2002 accounting records of Winona Ryder Co. reveal the following transactions and events.

Payment of interest	\$ 6,000	Collection of accounts receivable	\$180,000
Cash sales	38,000	Payment of salaries and wages	65,000
Receipt of dividend revenue	14,000	Depreciation expense	18,000
Payment of income taxes	15,000	Proceeds from sale of aircraft	812,000
Net income	38,000	Purchase of equipment for cash	22,000
Payment of accounts payable		Loss on sale of aircraft	3,000
for merchandise	90,000	Payment of dividends	14,000
Payment for land	74,000	Payment of operating expenses	20,000

Instructions

Prepare the cash inflows and outflows from operating activities section using the direct method.