

# 淡江大學 95 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「V」	
✓	簡單型計算機

本試題共 2-1 頁

一、選擇題：20%

請將答案依下列格式繪製於答案紙上，違者不予計分

題號	1	2	3	4	5
答案					

1. ( ) The Raymore Company issued 10-year bonds on January 1, 2006. The 15% bonds have a face value of \$100,000 and pay interest every January 1 and July 1. The bonds were sold for \$117,205 based on the market interest rate of 12%. Raymore uses the effective-interest method to amortize bond discounts and premiums. On July 1, 2006, Raymore should record interest expense (round to the nearest dollar) of
- a. \$7,032      b. \$7,500      c. \$8,790      d. \$14,065
2. ( ) Low Company owns 40% of the voting stock of High Corporation and uses the equity method in recording this investment. High Corporation reported a \$10,000 net loss. Low Corporation's entry would include a
- a. Debit to the investment account for \$10,000  
 b. Debit to the investment account for \$4,000  
 c. Credit to the investment account for \$4,000  
 d. Debit to a loss account for \$4,000
3. ( ) ABC company uses the estimate of sales method of accounting for uncollectible accounts. ABC estimates that 3% of all credit sales will be uncollectible. On January 1, 2005, the Allowance for Doubtful Accounts had a credit balance of \$2,400. During 2005, ABC wrote-off accounts receivable totaling \$1,800 and made credit sales of \$100,000. After the adjusting entry, the December 31, 2005, balance in the Uncollectible Accounts Expense would be
- a. \$1,200      b. \$3,000      c. \$3,600      d. \$7,200
4. ( ) The journal entry a company uses to record the estimated accrued product warranty liability is
- a. debit Product Warranty Expense; credit Product Warranty Payable  
 b. debit Product Warranty Payable; credit Cash  
 c. debit Product Warranty Expense; credit Cash  
 d. debit Product Warranty Payable; credit Product Warranty Expense
5. ( ) Credit memorandums from the bank
- a. decrease a bank customer's account  
 b. are used to show a bank service charge  
 c. show that a company has deposited a customer's NSF check  
 d. show the bank has collected a note receivable for the customer

# 淡江大學 95 學年度轉學生招生考試試題

6-2

系別：商管組二年級

科目：會計學(一)

准帶項目請打「V」	
✓	簡單型計算機

本試題共 3-2 頁

二、20%

Selected data for the current year ended December 31 are as follows:

	Balance <u>December 31</u>	Balance <u>January 1</u>
Accrued expenses (operating expenses)	\$ 29,500	\$ 22,000
Accounts payable (merchandise creditors)	90,000	135,000
Inventories	42,500	68,000
Prepaid expenses	23,000	20,000

During the current year, the cost of merchandise sold was \$600,000 and the operating expenses other than depreciation were \$138,000. The direct method is used for presenting the cash flows from operating activities on the statement of cash flows.

Required:

Determine the amount reported on the statement of cash flows for (a) cash payments for merchandise and (b) cash payments for operating expenses.

三、24%

JAY Co. took a physical count of its inventory on December 31. In addition, it had to decide whether or not the following items should be added to this count.

- (a) Merchandise on hand had been sold earlier in the year but had been returned by customers for various warranty repairs.
- (b) JAY Co. sent merchandise on a consignment basis on December 31 just prior to the physical count.
- (c) On December 22, JAY Co. ordered merchandise on FOB destination terms. The merchandise was shipped by the supplier on December 30 but had not been received by December 31.
- (d) On December 27, JAY Co. ordered merchandise on FOB shipping point terms. The merchandise was shipped on December 29 but had not been received by December 31.
- (e) Merchandise sold FOB shipping point on December 31 was picked up by the freight company just before closing on December 31.
- (f) Merchandise shipped to a customer FOB shipping point was picked up by the freight company on December 28 but had not arrived at its destination as of December 31.

Required:

Indicate which items should be added to (answer: yes) and which items should not be added to (answer: no) the December 31 inventory count.

請依下列格式回答yes或no於答案紙上，否則不予計分

題號	(a)	(b)	(c)	(d)	(e)	(f)
Yes or No						

# 淡江大學 95 學年度轉學生招生考試試題

6-3

系列：商管組二年級

科目：會計學(一)

准帶項目請打「V」	
✓	簡單型計算機

本試題共 3-3 頁

## 四、24%

Indicate whether the following actions would (+) increase, (-) decrease, or (0) not affect a company's total assets, liabilities, and stockholders' equity.

請將以下格式與答案繪製於答案卷上回答，違者不予計分

		Assets	Liabilities	Stockholders' Equity
(1)	Declaring a cash dividend			
(2)	Paying the cash dividend declared in (1)			
(3)	Declaring a stock dividend			
(4)	Issuing stock certificates for the stock dividend declared in (3)			

## 五、8%

淡江公司民國 94 年 12 月 31 日之股東權益資料如下：

股東權益

特別股 8%，累積，面額\$300，流通在外 2,000 股	\$ 600,000
特別股溢價	12,000
普通股，面額\$30，流通在外 100,000 股	3,000,000
普通股溢價	300,000
保留盈餘	<u>810,000</u>
股東權益總額	<u>\$ 4,722,000</u>

試作：

計算下列情況下普通股之每股權益：

- (1) 特別股未積欠股利，其清算價格為每股\$310。
- (2) 特別股已積欠三年股利，其清算價格為每股\$290。

## 六、4%

北新公司於民國 93 年 1 月 2 日購進專利權乙項，成本\$42,000，估計尚有六年之經濟年限。94 年 1 月專利權受到侵害，經訴訟判決勝訴，支付\$10,000 之訴訟費。95 年 1 月為保障原有專利，自市場再購入另一專利權以避免競爭，支付成本\$12,000。此項專利公司無意使用，但若落入同業手中，將使原專利權毫無價值。

試作：

95 年 12 月 31 日專利權之攤銷分錄。