

淡江大學 97 學年度轉學生招生考試試題

系別：商管組二年級

科目：會計學(一)

可否使用計算機			
可	✓	否	

中文或英文作答均可

本試題共 四 大題，三 頁

一、(20分) On October 1, 2008, Milan Enterprises borrows \$300,000 cash from a bank by signing a three-year installment note bearing 10% interest. The note requires equal total payments each year on September 30.

Required

1. Compute the total amount of each installment payment. (四捨五入至元為止)
2. Prepare the journal entries in which Milan records (a) accrued interest as of December 31, 2008 (the end of its annual reporting period) and (b) the first annual payment on the note.
3. Assume that the note does not require equal total payments but three payments of accrued interest and equal amounts of principal. Prepare the journal entries to record (a) accrued interest as of December 31, 2008 (the end of its annual reporting period) and (b) the note's first annual payment.

Table A (Present Value of 1)

Periods	Rate			
	8%	9%	10%	12%
1	0.9259	0.9174	0.9091	0.8929
2	0.8573	0.8417	0.8264	0.7972
3	0.7938	0.7722	0.7513	0.7118
4	0.7350	0.7084	0.6830	0.6355
5	0.6806	0.6499	0.6209	0.5674

Table B (Future Value of 1)

Periods	Rate			
	8%	9%	10%	12%
0	1.0000	1.0000	1.0000	1.0000
1	1.0800	1.0900	1.1000	1.1200
2	1.1664	1.1881	1.2100	1.2544
3	1.2597	1.2950	1.3310	1.4049
4	1.3605	1.4116	1.4641	1.5735
5	1.4693	1.5386	1.6105	1.7623

Table C (Present Value of an Annuity of 1)

Period	Rate			
	8%	9%	10%	12%
1	0.9259	0.9174	0.9091	0.8929
2	1.7833	1.7591	1.7355	1.6901
3	2.5771	2.5313	2.4869	2.4018
4	3.3121	3.2397	3.1699	3.0373
5	3.9927	3.8897	3.7908	3.6048

Table D (Future Value of an Annuity of 1)

Period	Rate			
	8%	9%	10%	12%
1	1.0000	1.0000	1.0000	1.0000
2	2.0800	2.0900	2.1000	2.1200
3	3.2464	3.2781	3.3100	3.3744
4	4.5061	4.5731	4.6410	4.7793
5	5.8666	5.9847	6.1051	6.3528

二、(20分) 佑名公司 07 年及 08 年財務報表資料如下：

資產負債表

	08/12/31	07/12/31		08/12/31	07/12/31
現金	\$150,000	\$100,000	應付帳款	\$265,000	\$220,000
有價證券	40,000	---	應付費用	70,000	65,000
應收帳款(淨額)	420,000	290,000	應付股利	35,000	---
存貨	330,000	210,000	應付票據-09 年到期	250,000	---
預付費用	50,000	25,000	普通股股本	600,000	485,000
固定資產	565,000	300,000	保留盈餘	280,000	130,000
累計折舊	(55,000)	(25,000)			
合計	\$1,500,000	\$900,000	合計	\$1,500,000	\$900,000

本試題雙面印製

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損益表

	08年度	07年度
銷貨淨額(包括手續費收入)	\$3,200,000	\$2,000,000
銷貨成本	2,500,000	1,600,000
銷貨毛利	\$700,000	\$400,000
費用	500,000	260,000
本期淨利	\$200,000	\$140,000

補充資料：

- (1) 所有應收帳款及應付帳款均與商品買賣有關。
- (2) 銷貨條件中並未包括折扣，但若遲延付款，將加收一筆手續費。
- (3) 應付帳款乃按淨額法入帳，並且均能如期取得折扣。
- (4) 備抵壞帳餘額本年度並無變動，亦無沖銷壞帳。
- (5) 本年度發行應付票據所得之現金，全用以添購建築物。
- (6) 本年度曾現金發行普通股，以增加運用資金。

試作：

- (1) 計算 08 年度自客戶收得之現金。
- (2) 計算 08 年度因進貨而支付之現金。
- (3) 計算 08 年度所支付之現金股利金額。
- (4) 計算 08 年度非由營業所產生之現金流入。
- (5) 計算 08 年度購買資產所支付之現金。

三、(40分)試就下列各自獨立的情況作相關之會計處理

1. Finesse Co., purchases and installs a machine on January 1, 2004, at a total cost of \$92,750. Straight-line depreciation is taken each year for four years assuming a seven-year life and no salvage value. The machine is disposed of on July 1, 2008, during its fifth year of service. Prepare entries to record the partial year's depreciation on July 1, 2008, and to record the disposal under the following separate assumptions: (1) the machine is sold for \$35,000 cash and (2) Finesse receives an insurance settlement of \$30,000 resulting from the total destruction of the machine in a fire.

2. The stockholders' equity of Whiz.com at the beginning of the day on February 5 follows:

Common stock-\$25 par value, 150,000 shares authorized,	
60,000 shares issued and outstanding.....	\$1,500,000
Contributed capital in excess of par value, common stock.....	525,000
Total contributed capital.....	2,025,000
Retained earnings.....	675,000
Total stockholders' equity.....	<u>\$2,700,000</u>

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On February 5, the directors declare a 20% stock dividend distributable on February 28 to the February 15 stockholders of record. The stock's market value is \$40 per share on February 5 before the stock dividend. The stock's market value is \$34 per share on February 28.

- (1) Prepare entries to record both the dividend declaration and its distribution.
- (2) One stockholder owned 750 shares on February 5 before the dividend. Compute the book value per share and total book value of this stockholder's shares immediately before and after the stock dividend of February 5.
- (3) Compute the total market value of the investor's shares in part 2 as of February 5 and February 28.

四、(20 分) Match each of the numbered descriptions with the principle it best reflects.

- A. General accounting principle
- B. Cost principle
- C. Business entity principle
- D. Revenue recognition principle
- E. Specific accounting principle
- F. Objectivity principle
- G. Going-concern principle

- 1. Usually created by a pronouncement from an authoritative body.
- 2. Derived from long-used and generally accepted accounting practices.
- 3. Financial statement information is supported by evidence other than someone's opinion or belief.
- 4. Revenue is recorded only when the earnings process is complete.
- 5. Information is based on actual costs incurred in transactions.