

淡江大學 99 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)

本試題共 四 大題，二 頁

本試題雙面印刷

一、(20分) The cash records of Haig Company show the following.

For July:

1. The June 30 bank reconciliation indicated that deposits in transit total \$750. During July the general ledger account Cash shows deposits of \$16,900, but the bank statement indicates that only \$15,600 in deposits were received during the month.
2. The June 30 bank reconciliation also reported outstanding checks of \$940. During the month of July, Haig Company books show that \$17,500 of checks were issued, yet the bank statement showed that \$16,400 of checks cleared the bank in July.

For September:

3. In September deposits per bank statement totaled \$25,900, deposits per books were \$26,400, and deposits in transit at September 30 were \$2,200.
4. In September cash disbursements per books were \$23,700, checks clearing the bank were \$24,000, and outstanding checks at September 30 were \$2,100.

There were no bank debit or credit memoranda, and no errors were made by either the bank or Haig Company.

Instructions

Answer the following questions.

- (a) In situation 1, what were the deposits in transit at July 31?
- (b) In situation 2, what were the outstanding checks at July 31?
- (c) In situation 3, what were the deposits in transit at August 31?
- (d) In situation 4, what were the outstanding checks at August 31?

二、(26分) The president of Space Enterprises asks if you could indicate the impact certain transactions have on the following ratios.

<u>Transaction</u>	<u>Current Ratio</u> (2:1)	<u>Receivables Turnover</u> (10X)	<u>Average Collection Period</u> (36.5 days)
1. Received \$3,000 on cash sale. The cost of the goods sold was \$1,800.			
2. Recorded bad debts expense of \$500 using allowance method.			
3. Wrote off a \$100 account receivable as uncollectible (Uses allowance method.)			
4. Recorded \$2,500 sales on account. The cost of the goods sold was \$1,500.			

Instructions

Complete the table, indicating whether each transaction will increase (I), decrease (D), or have no effect (NE) on the specific ratios provided for Space Enterprises.

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三、(24分) Donald Corporation purchased a new piece of equipment to be used in its new facility. The \$450,000 piece of equipment was purchased with a \$50,000 down payment and with cash received through the issuance of a \$400,000, 8%, 4-year mortgage note payable issued on October 1, 2010. The terms provide for quarterly installment payments of \$29,460 on December 31, March 31, June 30, and September 30.

Instructions

(Round all computations to the nearest dollar.)

- (a) Compute the interest expense for the first five payments of the notes payable.
 (b) Prepare all necessary journal entries related to the notes payable for December 31, 2010.
 (c) Show the balance sheet presentation for these obligations for December 31, 2010.

四 (20分)

天威公司 01 年度甲部門以外之營業

收入與營業費用如下：

營業收入	\$14,580,000
營業費用	<u>10,600,000</u>
營業利益	<u>\$ 3,980,000</u>

天威公司同時經營多種不同業務，其中某些業務獲利頗豐，部分業務則經營欠佳，時有虧損。截至本年度 9 月 30 日止，甲部門營業收入 \$4,200,000，營業費用 \$4,800,000，損失已達 \$600,000。10 月 1 日公司正式決定將甲部門停止營業，並出售給他人，估計出售的稅前損失達 \$1,000,000。

同年公司有 \$80,000 的利息費用。11 月又因土地被徵收作為國家公園用地，此項損失達 \$700,000（稅前）。公司所得稅稅率為 30%。

天威公司 12 月 31 日共有 400,000 股普通股流通在外，其中 120,000 股係於 10 月 1 日現金增資所發行。

試作：

- (1) 編製 01 年度簡明損益表。
- (2) 計算每股盈餘（至小數第 2 位為止）