

## 淡江大學 102 學年度日間部轉學生招生考試試題

系別：商管組二年級、企管系

科目：會計學(一)

考試日期：7 月 23 日(星期二) 第 4 節

本試題共七大題，四頁

作答注意事項：英文題目請以英文作答，中文題目可選用中英文作答。所有計

算題須詳列計算過程，違反作答規定不予計分

## 一、Multiple Choices (25%)

1. ( ) Entries for cash dividends are required on the:
  - (a) declaration date and the payment date.
  - (b) record date and the payment date.
  - (c) declaration date, record date and the payment date.
  - (d) declaration date and the record date.
2. ( ) Which is an example of a cash flow from an operating activity?
  - (a) payment of cash to lenders for interest.
  - (b) receipt of cash from the sale of ordinary shares.
  - (c) payment of cash to reacquire shares.
  - (d) None of the above.
3. ( ) Scout Corporation has income before taxes of \$400,000, loss on operation of a discontinued division of \$40,000, and a \$60,000 loss on disposal of a division. If the income tax rate is 25% on all items, the income statement should show income from continuing operations and net income, respectively, of:
  - (a) \$400,000 and \$300,000.
  - (b) \$400,000 and \$225,000.
  - (c) \$300,000 and \$200,000.
  - (d) \$300,000 and \$225,000.
4. ( ) Which of the following measures is an evaluation of a firm's ability to pay current liabilities?
  - (a) Acid-test ratio.
  - (b) current ratio.
  - (c) both (a) and (b).
  - (d) Return on assets.
5. ( ) In the statement of financial position, the cost of treasure shares is deducted in:
  - (a) expenses.
  - (b) revenues.
  - (c) equity.
  - (d) liabilities.

本試題雙面印刷

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二、An analysis of comparative statements of financial position, the current year's income statement, and the general ledger accounts of Solomon Co. uncovered the following items. Assume all items involve cash unless there is information to the contrary. (14%)

- (a) payment of interest on notes payable.
- (b) exchange of land for patent.
- (c) sale of building at book value.
- (d) payment of dividends.
- (e) depreciation.
- (f) receipt of dividends on investment in shares.
- (g) receipt of interest on notes receivable.
- (h) issuance of share capital-ordinary.
- (i) amortization of patent.
- (j) issuance of bonds for land.
- (k) purchase of land.
- (l) conversion of bonds into ordinary shares.
- (m) loss on sale of land.
- (n) retirement of bonds.

**Instructions**

Indicate how each item should be classified in the statement of cash flow using these four major classifications; operation activity (indirect method), investing activity, financing activity, and significant non-cash investing and financing activity.

三、淡江公司於95年初發行公司債，面額\$100,000，每年底付息1次，有關資料如下：

年度	現金支付	利息費用	公司債帳面價值
95 年初			\$104,266
95 年底	\$3,500	?	103,894
96 年底	?	?	103,511

試作：(14%)

- (一)淡江公司對應付公司債溢價採用何種方法攤銷？並說明你判斷的理由。
- (二)該公司債的票面利率為何？市場利率為何？請詳列計算過程，否則不予計分。
- (三)假設淡江公司於97年12月31日以\$105,000將公司債全部贖回，則贖回損益為何？並作贖回相關分錄。請詳列計算過程，否則不予計分。

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四、Rees Corporation experienced a fire on December 31, 2014, in which its financial records were partially destroyed. It has been able to salvage some of the records and has ascertained the following balances.

	<u>December 31, 2014</u>	<u>December 31, 2013</u>
Cash	\$ 30,000	\$ 10,000
Accounts receivables (net)	73,000	126,000
Inventory	200,000	180,000
Accounts payable	50,000	90,000
Notes payable	30,000	60,000
Share capital – ordinary, \$100 par	400,000	400,000
Retained earnings	134,000	122,000

Additional information: 請詳列計算過程，否則不予計分。

1. The inventory turnover is 3.4 times
2. The return on ordinary shareholders' equity is 25%.
3. The accounts receivable turnover is 8.8 times.
4. The return on assets is 20%.
5. Total assets at December 31, 2013, were \$650,000.

**Instructions (20%)**

Compute the following for Rees Corporation.

- (a) Cost of goods sold for 2014.
- (b) Net sales (credit) for 2014.
- (c) Net income for 2014.
- (d) Total assets at December 31, 2014.

伍、試回答下列各獨立問題。請詳列計算過程，否則不予計分。

- (1) 中山公司 X9 年期初存貨\$5,000，進貨\$35,000，期末存貨\$11,000，現金銷貨\$5,000，銷貨毛利\$11,000，期初應收帳款\$8,000，收回應收帳款\$26,000，則期末之應收帳款餘額為? (5%)
- (2) 忠孝公司今年初備抵呆帳有貸餘\$15,000。今年 4/15，公司確定有一筆帳款\$10,000 無法收回，因而加以沖銷；但經過公司鍥而不捨的追討，該帳款又得以於今年 12/1 收回\$3,000。今年底公司依應收帳款餘額 (\$500,000) 的 2%估列呆帳。則今年底調整後備抵呆帳的貸餘為? (3%)
- (3) 正德公司應收帳款呆帳提列採應收帳款百分比法，估計呆帳率為 2%，該公司 2008 年底應收帳款餘額為\$2,500,000，調整前備抵呆帳有貸方餘額\$10,000，試問公司 2008 年底應提列多少呆帳費用? (3%)

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六、Nanjing Corporation purchased from its shareholders 5,000 shares of its own previously issued shares for \$250,000. It later resold 2,000 shares for \$54 per share, then 2,000 more shares for \$49 per share, and finally 1,000 shares for \$40 per share. (8%)

### Instructions

Prepare journal entries for the purchase of the treasury shares and the three sales of treasury shares.

七、請分別對公司發放「股票股利」與進行「股票分割」對於股東權益之影響進行回答：請依據下列格式畫在答案紙上依序作答，請以「增加」、「減少」或「不變」回答。(8%)

	股票股利	股票分割
1. 股票面額或設定價值		
2. 流通在外之股數		
3. 每股帳面價值		
4. 股東權益總額		