

淡江大學 103 學年度日間部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)

考試日期：7月19日(星期六) 第4節

本試題共 六 大題， 3 頁

作答注意事項：英文題請以英文作答。計算題需詳列計算過程，違反作答規定不予計分。

本試題雙面印刷

(20%) 一、Multiple Choices

1. Which of the following adjustments to convert net income to net cash provided by operating activities is correct?

	<u>Add to Net Income</u>	<u>Deduct from Net Income</u>
a. Accounts Receivable	increase	decrease
b. Prepaid Expenses	increase	decrease
c. Inventory	decrease	increase
d. Taxes Payable	decrease	increase

2. The statement of cash flows is prepared from all of the following except

- a. the adjusted trial balance.
- b. comparative statement of financial position.
- c. selected transaction data.
- d. the current income statement.

3. The following data is available for BOX Corporation at December 31, 2014:

Ordinary shares, par \$10 (authorized 25,000 shares) \$ 200,000

Treasury shares (at cost \$15 per share) 900

Based on the data, how many ordinary shares are outstanding?

- a. 25,000    b. 20,000    c. 24,940    d. 19,940

4. Short-term creditors are usually most interested in evaluating

- a. solvency.    b. liquidity.    c. marketability.    d. profitability.

5. In performing a vertical analysis, the base for sales returns and allowances is

- a. net sales.    b. sales discounts.    c. sales.    d. total revenues.

(15%) 二、

The following information is taken from the 2014 general ledger of Lucky Company.

Rent	Rent expense	\$ 60,000
	Prepaid rent, January 1	5,600
	Prepaid rent, December 31	8,000
Salaries	Salaries and wages expense	\$ 68,000
	Salaries and wages payable, January 1	10,000

背面尚有試題

# 淡江大學 103 學年度日間部轉學生招生考試試題

系別：商管組二年級

科目：會計學(一)

6-2

考試日期：7月19日(星期六) 第4節

本試題共 六 大題， 3 頁

	Salaries and wages payable, December 31	7,000
Sales	Sales revenue	\$185,000
	Accounts receivable, January 1	19,000
	Accounts receivable, December 31	5,000

Compute the amount as following: (a) Cash payments for rent (5%) (b) Cash payments for salaries (5%) (c) Cash receipts from customers (5%)

(20%) 三、

Bamburgh Hardware reported cost of goods sold as follows.

	<u>2013</u>	<u>2014</u>
Beginning inventory	\$ 20,000	\$ 30,000
Cost of goods purchased	<u>150,000</u>	<u>175,000</u>
Cost of goods available for sale	170,000	205,000
Ending inventory	<u>30,000</u>	<u>35,000</u>
Cost of goods sold	<u>\$140,000</u>	<u>\$170,000</u>

Bamburgh made two errors: (1) 2013 ending inventory was overstated \$2,000, and (2) 2014 ending inventory was understated \$6,000.

Instructions : Compute the correct cost of goods sold for each year.

(20%) 四、 A plant asset acquired on October 1, 2014, at a cost of \$1,000,000 has an estimated useful life of 10 years. The residual value is estimated to be \$100,000 at the end of the asset's useful life.

Instructions

Determine the depreciation expense for the first two years using the following two independent situations:

- (a) the straight-line method. (10%)
- (b) the double-declining-balance method. (10%)

(15%) 五、

The income statement for Dibble Company for the year ended December 31, 2014 appears below.

Sales revenue	\$610,000
Cost of goods sold	<u>380,000</u>
Gross profit	230,000
Expenses	<u>170,000*</u>
Net income	<u>\$ 60,000</u>

# 淡江大學 103 學年度日間部轉學生招生考試試題

系別：商管組二年級

科目：會計學(一)

6-3

考試日期：7月19日(星期六) 第4節

本試題共 六 大題， 3 頁

\*Includes \$30,000 of interest expense and \$12,000 of income tax expense.

## Additional information:

1. Ordinary shares outstanding on January 1, 2014 were 40,000 shares. On July 1, 2014, 10,000 more shares were issued.
2. The market price of Dibble's shares was \$18 at the end of 2014.
3. Cash dividends of \$30,000 were paid, \$6,000 of which were paid to preference shareholders.

## Instructions

Compute the following ratios for 2014:

- (a) earnings per share. (5%)
- (b) price-earnings ratio. (5%)
- (c) times interest earned. (5%)

(10%) 六、

The cash records of Sanders Company show the following:

1. In September, deposits per the bank statement totaled \$39,600; deposits per books \$37,000; and deposits in transit at September 30 were \$2,500.
2. In September, cash disbursements per books were \$35,500; checks clearing the bank were \$37,800; and outstanding checks at September 30 were \$4,500.

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

Answer the following questions:

- (a) What were the deposits in transit at August 31? (5%)
- (b) What were the outstanding checks at August 31? (5%)