

淡江大學九十二學年度碩士班招生考試試題

系列：企業管理學系

科目：會計學

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簡單型計算機
○

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本試題雙面印製

1. 可轉換證券轉換成普通股時，有兩種可行之會計處理方式，其各有何種不同之主張？尤其是對轉換損益之認列，在不同之證券及不同之會計處理方法上各有何不同？ 20%

2. 亞光公司民國 88 年 12 月 31 日之股東權益資料如下： 20%

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

試作：特別股已積欠三年股利，其清算價格為每股 \$290，計算特別股及普通股之每股權益。

3. Xycamore Incorporated had the following transactions occur involving current assets and current liabilities during February 2002.

- Feb. 3 Accounts receivable of \$15,000 are collected.
- 7 Equipment is purchased for \$25,000 cash
- 11 Paid \$3,000 for a 3-year insurance policy.
- 14 Accounts payable of \$12,000 are paid.
- 18 Cash dividends of \$6,000 are declared.

Additional information:

- (1) As of February 1, 2002, current assets were \$140,000, and current liabilities were \$50,000.
- (2) As of February 1, 2002, current assets included \$15,000 of inventory and \$5,000 of prepaid expenses.

Required:

- (a) Compute the current ratio as of the beginning of the month and after each transaction. 10%
- (b) Compute the acid-test ratio as of the beginning of the month and after each transaction. 10%

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4. Alex Miller, Inc., sells car batteries to service stations for an average of \$30 each. The variable cost of each battery is \$20 and monthly fixed manufacturing costs total \$10,000. Other monthly fixed costs of the company total \$8,000.

Required:

- (a) What is the breakeven point in batteries? 10%
- (b) What is the breakeven level in batteries, assuming the selling price goes up by 10%, fixed manufacturing costs decline by 10%, and other fixed costs decline by \$100? 10%

5. Clothes, Inc., has an average annual demand for red, medium polo shirts of 25,000 units. The cost of placing an order is \$80 and the cost of carrying one unit in inventory for one year is \$25.

Required:

- (a) Use the economic-order-quantity model to determine the optimal order size.
- (b) Determine the reorder point assuming a lead time of 10 days and a work year of 250 days.
- (c) Determine the safety stock required to prevent stockouts assuming the maximum lead time is 20 days and the maximum daily demand is 125 units.