

淡江大學 95 學年度碩士班招生考試試題

127

系別：企業管理學系

科目：會計學

准帶項目請打「V」	
✓	簡單型計算機

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本試題雙面印製

一、選擇題：20%

1. ( ) 台塑公司的流動比率為 4:1。以下何種交易通常可增加流動比率？  
a. 除購存貨 b. 除銷存貨 c. 收到應收帳款 d. 現購機器設備

2. ( ) 南亞公司在 2004 年 12 月 31 日期末損益表中報導銷貨收入 \$4,600,000，額外資料如下：

	2003 年 12 月 31 日	2004 年 12 月 31 日
應收帳款	\$1,000,000	\$1,300,000
備抵壞帳	(60,000)	(110,000)

南亞公司在 2004 年間沖銷了 \$20,000 之壞帳，試問在現金基礎會計下，2004 年的銷貨收入金額應為？

a. \$4,900,000 b. \$4,350,000 c. \$4,300,000 d. \$4,280,000

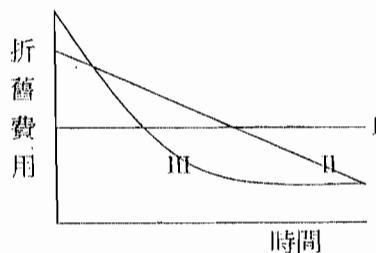
3. ( ) 中化公司於 2005 年 7 月 1 日以 \$540,000 購入土地一片以及位於土地之上的倉庫，相關資料如下：

	市場價格	賣方取得成本
土地	\$200,000	\$140,000
倉庫	300,000	280,000
	<u>\$500,000</u>	<u>\$420,000</u>

中化公司應記錄土地取得成本為

a. \$140,000 b. \$180,000 c. \$200,000 d. \$216,000

4. ( ) 以下為有關三種折舊費用習性的線條圖形



何種線條圖形可能與年數合計法有關？何種圖形可能與倍數餘額遞減法有關？

	年數合計法	倍數餘額遞減法
a.	II	III
b.	II	I
c.	I	III
d.	III	II

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5、( ) 華光公司以大於面額與發行價格，但小於每股帳面價值之價格買回庫藏股。該公司使用成本法處理庫藏股。則此交易對於股東權益總額與普通股每股帳面價值的影響為何？

	<u>股東權益總額</u>	<u>每股帳面價值</u>
a.	增加	增加
b.	增加	減少
c.	減少	增加
d.	減少	減少

二、22%

NewAge Genetics Company of Canton, Iowa, spreads herbicides and applies liquid fertilizer for local farmers. On May 31, 2004, the company's cash account per its general ledger showed a balance of \$6,738.90.

The bank statement from Canton State Bank on the date showed the following balance.

<b>CANTON STATE BANK</b>		
<u>Checks and Debits</u>	<u>Deposits and Credits</u>	<u>Daily Balance</u>
XXX	XXX	5-31 7,112.00

A comparison of the details on the bank statement with the details in the cash account reveals the following facts.

1. The statement included a debit memo of \$40 for the printing of additional company checks.
2. Cash sales of \$836.15 on May 12 were deposited in the bank. The cash receipts journal entry and the deposit slip were incorrectly made for \$846.15. The bank credited NewAge Genetics for the correct amount.
3. Outstanding checks at May 31 totaled \$276.25, and deposits in transit were \$936.15.
4. On May 18, the company issued check No.1181 for \$685 to L. Kingstin, on account, The check, which cleared the bank in May, was incorrectly journalized and posted by NewAge Genetics for \$658.
5. A \$2,200 note receivable was collected by the bank for NewAge Genetics Company on May 31 plus \$110 interest. The bank charged a collection fee of \$20. No interest has been accrued on the note.
6. Included with the cancelled check was a check issued by Bonner Company to P. Jonet for \$480 that was incorrectly charged to NewAge Genetics company by the bank.
7. On May 31, the bank statement showed an NSF charge of \$700 for a check issued by Pete Dell, a customer, to NewAge Genetics Company on account.

Instructions

- (a) Prepare the bank reconciliation at May 31, 2004.
- (b) Prepare the necessary adjusting entries for NewAge Genetics Company at May 31, 2004.

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三、15%

The following section is taken from Peppermint Patty's balance sheet at December 31, 2003.

Current Liabilities

Bonds interest payable \$ 16,000

Long-term liabilities

Bonds payable, 8%, due January 1, 2010 200,000

Interest is payable annually on January 1. The bonds are callable on any annual interest date.

Instructions

- (a) Journalize the payment of the bond interest on January 1, 2004.
- (b) Assume that on January 1, 2004, after paying interest. Peppermint Party calls bonds having a face value of \$50,000. The call price is 102. Record the redemption of the bonds.
- (c) Prepare the adjusting entry on December 31, 2004, to accrue the interest on the remaining bonds.

四、15%

以下資料取自 2004 年 Long Ranger 公司總分類帳

租金	租金費用	\$	35,000
	1 月 1 日預付租金		5,900
	12 月 31 日預付租金		9,000
薪水	薪水費用	\$	54,000
	1 月 1 日應付薪水		10,000
	12 月 31 日應付薪水		8,000
銷貨	銷貨收入	\$	180,000
	1 月 1 日應收帳款		16,000
	12 月 31 日應收帳款		7,000

試作：

分別計算直接法下，「租金」、「薪水」與「銷貨」應報導在 Long Ranger 公司現金流量表營業活動部分的金額。

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五、28%

On January 1, 2004, Nuclear Corporation had these stockholders' equity accounts.

Common Stock (\$10 par value, 70,000 shares issued and outstanding)	\$700,000
Paid-in Capital in Excess of Par Value	300,000
Retained Earnings	540,000

During the year, the following transactions occurred.

- Jan. 15 Declared a \$0.60 cash dividend per share to stockholders of record on January 31, payable February 15.
- Feb. 15 Paid the dividend declared in January.
- Apr. 15 Declared a 10% stock dividend to stockholders of record on April 30, distributable May 15. On April 15 the market price of the stock was \$16 per share.
- May 15 Issued the shares for the stock dividend.
- Dec. 1 Declared a \$0.75 per share cash dividend to stockholders of record on December 15, payable January 10, 2005.
- 31 Determined that net income for the year was \$370,000. On December 31 the market price of the stock was \$15 per share.

Instructions

- (a) Journalize the transactions. (Include entries to close net income to Retained Earnings.)
- (b) Prepare the stockholders' equity section of the balance sheet at December 31.
- (c) Calculate the payout ratio, earning per share, price-earning ratio, and return on common stockholders' equity ratio. (Use the common share outstanding on January 1 and December 31 to determine average shares outstanding.)