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淡江大學 96 學年度碩士班招生考試試題

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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1. Multiple choice (20%, 4% per question)

(1) When using the indirect method to calculate and report net cash provided or used by operating activities, which of the following is subtracted from net income?

(A) Decrease in income taxes payable. (B) Depreciation expense. (C) Amortization of intangible assets. (D) Bad debts expense. (E) Decrease in merchandise inventory.

(2) Use the following information about the current year's operations of a company to calculate the cash paid for merchandise.

Cost of good sold	\$226,000
Merchandise inventory, January 1	54,800
Merchandise inventory, December 31	57,400
Accounts payable, January 1	54,400
Accounts payable, December 31	59,800

(A) \$218,000. (B) \$223,200 (C) \$220,000. (D) \$228,800. (E) \$234,000.

(3) A company that has operated with a 30% average gross profit ratio for a number of years had \$100,000 in sales during the first quarter of this year. If it began the quarter with \$18,000 of inventory at cost and purchased \$72,000 of inventory during the quarter, its estimated ending inventory by the gross profit method is:

(A) \$30,000. (B) \$21,000. (C) \$20,000. (D) \$18,000. (E) \$27,000.

(4) A company purchased property for a building site. The costs associated with the property were:

Purchase price	\$175,000
Real estate commissions	15,000
Legal fees	800
Expenses of clearing the land	2,000
Expenses to remove old building	1,000

What portion of these costs should be allocated to the cost of the land and what portion should be allocated to the cost of the new building?

(A) \$175,800 to Land; \$18,800 to Building. (B) \$190,000 to Land; \$3,800 to Building. (C) \$190,800 to Land; \$1,000 to Building. (D) \$192,800 to Land; \$0 to Building. (E) \$193,800 to Land; \$0 to Building.

(5) A company plans to decrease a \$200 petty cash fund to \$75. The current balance in the account includes \$45 petty cash payment in receipts and \$165 in currency.

The entry to eliminate the fund will include a:

(A) Debit to Cash Short and Over for \$10. (B) Debit to Cash for \$90. (C) Debit to Miscellaneous Expenses for \$35. (D) Credit to Petty Cash for \$165. (E) Credit to Cash for \$90.

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2. Selected current year company information follows:

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Net income	\$325,000
Net sales.....	4,700,000
Total liabilities, beginning-year	550,000
Total liabilities, end-of-year.....	530,000
Total stockholders' equity, beginning-year..	760,000
Total stockholders' equity, end-of-year	745,000

Calculate the following company ratios: (24%)

(a) Profit margin. (b) Total asset turnover. (c) Return on total assets. (d) Return on common stockholders' equity (assume the company has no preferred stock).

3. On April 1, 2005, a company disposed of equipment for \$14,200 cash that had cost \$35,000 on January 1, 2001. The equipment had a salvage value of \$5,000, and a useful life 10 years. The double-declining-balance depreciation method was used. On December 31, 2004, accumulated depreciation was \$20,664. Prepare a journal entry to record depreciation for 2005 up to the date of disposal of the equipment, and prepare a journal entry to record the disposal of the equipment. (12%)

4. A company had the following items and amounts in its unadjusted trial balance as of December 31 of the current year:

	<u>Debit</u>	<u>Credit</u>
Cash sales		\$ 88,000
Credit sales		275,000
Accounts receivable.....	\$96,000	
Allowance for doubtful accounts.....		1,000

. Prepare the adjusting entry to estimate bad debts under each of the following separate situations. (12%)

1. Bad debts are estimated to be 2.5% of credit sales.
2. An aging analysis estimates that 8% of the outstanding accounts receivable will be uncollectible.

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5. A company purchased a special purpose machine on August 1 of the past year, and it was installed and ready to run on January 1 of this year. The following costs were incurred in the purchase and installation of the machine.

Invoice price	\$1,200,000
Freight costs.....	6,000
Installation costs	64,000
Electrical and power connections	32,000
Repairs to correct damage incurred during uncrating.....	12,000
Costs to adjust machine to appropriate specifications.....	56,000
Spare parts for future use.....	108,000
Sales tax	70,500
Fines incurred during transport of machine.....	400
Cost of special foundation required for machine installation	28,500

Determine the total cost of the machine. (10%)

6. 請指出下列每一會計實務所代表之品質特性或觀念(只需填寫代號):

會計實務:

- (1) 商譽只有在企業併購，取得成本超過可資辨認資產的公平價值時才可入帳。
- (2) 存貨以成本與市價孰低評價。
- (3) 主要營業收入單獨表達，雜項收入則彙總表達。
- (4) 會計年度結束後儘速公布財務報表。
- (5) 每年一貫採用直線法計提折舊。

品質特性或觀念:

- (A) 時效性 (B) 能可靠衡量 (C) 重要性 (D) 比較性 (E) 審慎性
(10%)

7. 淡江公司於製期中報表時，為求時效，並不實地盤查存貨，其 8 月份相關資料如下：

銷貨	\$260,000
銷貨退回	10,000
進貨成本	174,600
進貨零售價	242,900
8 月初存貨成本	72,216
8 月出存貨零售價	99,900

試以加權零售價法估計淡江公司 8 月底存貨金額。(12%)

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