

# 淡江大學 99 學年度碩士班招生考試試題

系列：會計學系

科目：中級會計學

准帶項目請打「V」	
V	簡單型計算機

本試題共 3 頁，5 大題

本試題雙面印製

## I. 選擇題 (每題 4 分) 20%

1. 下列敘述何者最能說明會計審慎性的觀念？

- a) 任意使用高估負債的會計政策。
- b) 附買回合約之銷貨以融資交易處理。
- c) 各年皆使用先進先出法計算存貨成本。
- d) 使用成本與淨變現價值孰低法評價期末存貨。

2. 台北公司向淡江公司承租一套全新自動生產系統，該系統耐用期間 10 年，租賃期間為 8 年，台北公司對此自動生產系統採營業租賃方式認列，試問台北公司違反下列何種會計資訊品質？

- a) 重要性
- b) 比較性
- c) 可靠性
- d) 完整性

3. 淡江公司於民國 97 年初簽訂一研究計畫案，合約價格為 \$3,600,000，合約期間為 3 年，假設研究總成本無法合理估計，也無法評估委託人是否能支付全部委託經費。但在第一年年底預期成本應可回收，在第二年底時預期已發生之成本在 \$2,000,000 額度內可回收。其相關資料如下：

	97年	98年	99年
每年實際研究成本	\$ 1,026,000	\$ 1,026,000	\$ 1,500,000
估計至完成尚須投入成本	無法合理估計		
分期請款金額	1,080,000	1,080,000	1,440,000
實際收款金額	800,000	1,000,000	1,800,000

請問淡江公司民國 98 年應認列的研究收入是若干？

- a) \$ 1,200,000
- b) \$ 0
- c) \$ 974,000
- d) \$ 2,000,000

4. 淡水公司 01 年初成立，其 01 年度之稅前會計淨利為 3,000,000。經分析稅前會計淨利與課稅所得間差異，得出下列差異：

- (1) 01 年認列分期付款銷貨毛利 \$800,000，依課稅基礎除了 01 年已實現 \$300,000 之外，其餘預計於 02 年及 03 年分別認列 \$300,000 及 \$200,000。
- (2) 01 年銷貨估列之產品保證費用 \$600,000，其中預計 02 年及 03 年將分別實際發生 \$200,000 及 \$300,000。稅法規定 01 年僅能就實際已發生數 \$100,000 申報減除。假設各年的所得稅率為 25%，則淡水公司 01 年底應記錄：

- a) 遞延所得稅負債 \$ 125,000
- b) 遞延所得稅負債 \$ 25,000
- c) 遞延所得稅負債 \$ 0
- d) 以上皆非。

◀ 注意背面尚有試題 ▶

5. 淡江公司於99年初向基隆公司承租機器一部，其公平價值為\$450,000，假設租賃合約之條件符合資本租賃之性質，其相關內容為：

租賃期間	6年
自租賃開始日起每年支付租金（包含每年維修費用、保險費及稅金 \$15,000）	\$102,000
租賃資產估計耐用年數	8年
淡江公司增額借款利率	8%
基隆公司隱含利率（為淡江公司所知）	6%
租期屆滿由第三人保證殘值	\$15,000

相關利率現值因子為：

	8%		6%	
	複利現值	年金現值	複利現值	年金現值
5年	0.680583	3.99271	0.747258	4.212364
6年	0.63017	4.62288	0.704961	4.917324

淡江公司99年初應入帳之應付租賃款為？

- \$434,366.
- \$444,575.
- \$464,685.
- \$453,476.

- II. Wader, a public limited company, is assessing the nature of its provisions for the year ended 31 May 2009. The impairment of trade receivables has been calculated using a formulaic approach that is based on a specific percentage of the portfolio of trade receivables. This general provision approach has been used by the company at 31 May 2009. At 31 May 2009, one of the credit customers, Tray, has come to an arrangement with Wader whereby the amount outstanding of \$4 million from Tray will be paid on 31 May 2010 together with a penalty of \$100,000. The total amount of trade receivables outstanding at 31 May 2009 was 11 million, including the amount owed by Tray. The following is the analysis of the trade receivables:

Name of Receivables	Balance \$ million	Cash expected \$ million	Due Date
Tray	4	4.1	2010/5/31
Milk	2	2	2009/7/31
Other receivables	5	4.6	On average 2009/7/31
	<u>11</u>	<u>10.7</u>	

Wader has made an allowance of \$520,000 against trade receivables, which represents the difference between the cash expected to be received and the balance outstanding plus a 2% general allowance. Milk has a similar credit risk to the "other receivables".

Required,

- 根據國際會計準則 ISA39，Wader 公司以 general formulaic approach 計算之 2008 年度的應收帳款之減損是否適當？請簡要說明之。(5%)
- 請簡述美國 GAAP 與 ISA 39 對應收帳款減損之異同。(5%)
- 請計算 Wader 公司 2008 年度應正確認列的備抵壞帳 (the allowance against trade receivables) 之金額。(5%)

III. Alladin Company purchased Machine #201 at 1 May 2009. The following information relating to Machine #201 was gathered at the end of May.

Price	\$85,000
Credit Terms	2/10 , n/30
Freight-in Cost	800
Preparation and installation costs	3,800
Labor costs during regular production operations	10,500

It was expected that the machine could be used for 10 years, after which the salvage value would be zero. Alladin intends to use the machine for only 8 years, however, after which it expects to be able to sell it for \$1,500. The invoice for Machine #201 was paid at 5 May 2009. Alladin uses the calendar year as the basis for the preparation of financial statements.

Required, (Round all computations to the nearest dollar)

- (1) Compute the depreciation expense for the years indicated using the following methods. (9%)
  - ①、Straight-line Method for 2009
  - ②、Sum-of-the-year's-digits method for 2010
  - ③、Double-declining balance method for 2010
- (2) Suppose Kate Crow, the president of Alladin, tells you that because the company is a new organization, she expects it will be several years before production and sales reach optimal levels. She asks you to recommend a depreciation method that will allocate less of the company's depreciation expense to the early years and more to later years of the assets' lives. What method would you recommend? Why? (6%)
- (3) Briefly describe some of the similarities and differences between U.S. GAAP and iGAAP with respect to the accounting for property, plant, and equipment. (6%)

IV. 淡江公司於 01 年初宣布並給與 1,000 位員工每人 1,000 個認股權，該給與的條件為員工必須繼續服務滿三年。淡江公司在給與日估計每一個認股權之公平價值為\$9，服務三年後，每位員工可以\$30 價格認購面額\$10 之普通股一股。

01 年初淡江公司估計未來三年每年之員工平均離職率為 10%，惟第 1 年有 120 位員工離職，公司修正估計三年之離職率為 20%。淡江公司於第 2 年有 130 名員工離職，修正估計三年之離職率為 15%，第 3 年有 80 位員工離職。04 年 1 月 20 日有 200 位員工行使認股權，當日普通股市價為 62。

試作：

- (1) 01 年至 03 年每年應認列之酬勞費用。(12%)
- (2) 作 01 年至 04 年有關酬勞性認股計畫之相關分錄。(10%)

V. Samantha Cordelia, an intermediate accounting student, is having difficulty amortizing bond premiums and discounts using the effective-interest method. Furthermore, she cannot understand why GAAP requires that this method be used instead of the straight-line method. She has come to you with the following problem, looking for help.

On June 30, 2009, Hobart Company issued \$2,000,000 face value of 11%, 20-year bonds at \$2,171,600, a yield of 10%. Hobart Company uses the effective-interest method to amortize bond premiums or discounts. The bonds pay semiannual interest on June 30 and December 31.

Required,

- (1) Compute the amortization schedule for five periods. (10%)
- (2) Using the data above for illustrative purposes, write a short letter to Samantha, explaining what the effective-interest method is, why it is preferable, and how it is computed. (12%)