

淡江大學 104 學年度碩士班招生考試試題

45-1

系別：會計學系

科目：中級會計學

考試日期：3月8日(星期日) 第2節

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本試卷適用之現值利率因子

期間	5%		6%		10%		12%	
	複利現值	年金現值	複利現值	年金現值	複利現值	年金現值	複利現值	年金現值
1	0.95238	0.95238	0.94340	0.94340	0.90909	0.90909	0.89286	0.89286
2	0.90703	1.85941	0.89000	1.83339	0.82645	1.73554	0.79719	1.69005
3	0.86384	2.72325	0.83962	2.67301	0.75131	2.48685	0.71178	2.40183
4	0.82270	3.54595	0.79209	3.46511	0.68301	3.16987	0.63552	3.03735
5	0.78353	4.32948	0.74726	4.21236	0.62092	3.79079	0.56743	3.60478
6	0.74622	5.07569	0.70496	4.91732	0.56447	4.35526	0.50663	4.11141
7	0.71068	5.78637	0.66506	5.58238	0.51316	4.86842	0.45235	4.56376
8	0.67684	6.46321	0.62741	6.20979	0.46651	5.33493	0.40388	4.96764
9	0.64461	7.10782	0.59190	6.80169	0.42410	5.75902	0.36061	5.32825
10	0.61391	7.72173	0.55839	7.36009	0.38554	6.14457	0.32197	5.65022

本試題雙面印刷

一、選擇題 (25%)

1. The IASB's conceptual framework

- (a) includes the concept of prudence or conservatism, which means when in doubt, choose the solution that will be least likely to overstate assets or income and/or understate liabilities or expenses.
- (b) is not an IFRS.
- (c) overrides any specific IFRS
- (d) serves as tools to define standards for any particular measurement and disclosure issues.

2. Which of the following statements is not true?

- (a) Fair value and historical cost, a "mixed-attribute" system, has been presently used in the measurement principle.
- (b) At initial acquisition, historical cost equals fair value.
- (c) Fair value is more relevant than historical cost because it reflects the current cash equivalent value of financial instruments.
- (d) IFRS has increasingly called for use of fair value measurement into accounting report because fair value is the most objective measure.

背面尚有試題

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3. Per fair value definition under IFRS, which of the following is not the nature of the fair value?
- (a) Fair value is the market-based value.
 - (b) Fair value is usually determined at the end of the reporting period, not at the measurement date.
 - (c) Fair value represents the exit price that would be received to sell an asset in an orderly transaction.
 - (d) Fair value is objective if it is directly obtained from the quoted price of assets or liabilities in active markets.
4. On September 30, Yang Company signed a \$150,000, Three-year zero-interest-bearing note at First Commercial Bank. Yang's borrowing rate on such obligations is 5%. The September 30 journal entry to record issuance of the note would include:
- (a) a debit to Cash for \$150,000.
 - (b) a debit to Notes Receivable for \$150,000.
 - (c) a credit to Notes Payable for \$129,576.
 - (d) a credit to Discount on Notes Payable for \$20,424.
5. On January 1, 2015, Fang Inc. purchased equipment with a cost of \$2,550,000, a useful life of 15 years and no salvage value. The company uses straight-line depreciation. At December 31, 2015, an independent appraiser determines that the fair value of the equipment is \$2,500,000. Fang prepares financial statements using IFRS and elects to revalue the asset. After 2015 revaluation on the equipment, its depreciation method stays no change but its salvage value increases with \$50,000. What amount of depreciation expense should be reported in the 2016 (second year) income statement for the equipment?
- (a) \$166,667.
 - (b) \$170,000.
 - (c) \$175,000.
 - (d) \$178,571.

二、新北公司發行公司債資訊如下：

- (1) 103年1月1日發行面額\$1,000,000，票面利率10%，每半年付息一次之五年期公司債，發行時市場利率為12%。在有效利率法下，試計算鴻海公司104年7月1日應攤銷之應付公司債折價為多少？(6%)
- (2) 103年1月1日新北公司發行之公司債，若誤採直線法攤銷，而未採有效利率法溢攤銷折價，則於發行後第一期對應付公司債帳面值與保留盈餘各有何影響(高低估)？(6%)

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(3) 104年4月1日按105加計利息發行面額\$700,000，票面利率10%，每年1月1日付息之10年期公司債，公司債溢價攤銷採直線法。105年3月1日新北公司以102加計利息買回並註銷面額\$350,000之公司債，試計算買回公司債之利益為多少？(8%)

三、雲林公司飼養的種豬於103年1月1日生產10頭豬仔，該公司擬將豬仔飼養長大後當肉豬出售，該10頭豬仔的公允價值減去處分成本後餘額為\$20,000。雲林公司於103年12月31日將飼養的10頭肉豬予以屠宰，該日之公允價值為\$90,000。宰殺後立即售出，另支付運送至市場的運費\$1,000，屠宰費\$1,500，肉品市場規費\$1,000。該10頭肉豬的帳面金額為\$20,000。試作：

(1) 103年1月1日之會計分錄。(5%)

(2) 103年12月31日之會計分錄。(10%)

四、台北公司 102 年 12 月 31 日之股東權益資料如下：

特別股股本—8%，面額\$100，核准發行 10,000 股，已發行 3,000 股	\$ 300,000
普通股股本—面額\$10，核准發行 50,000 股，已發行 15,000 股	150,000
資本公積—普通股溢價	187,500
保留盈餘	<u>675,000</u>
合計	<u>\$ 1,312,500</u>

103 年發生下列關於股東權益之交易：

- (1) 支付 102 年特別股每股\$8 之現金股利及普通股每股\$4 之現金股利，這些股利之宣告日為 102 年 12 月 31 日。
- (2) 買回流通在外普通股 1,000 股，購價為\$20。
- (3) 以庫藏之普通股 500 股交換取得一塊市價\$12,000 之土地。
- (4) 以每股\$106 之價格發行特別股 2,000 股。
- (5) 宣告 10%之普通股股票股利，當時普通股市價為每股\$25。
- (6) 發放已宣告的股票股利。
- (7) 宣告現金股利：特別股每股\$8 及普通股每股\$4。這些股利將於 104 年初發放。
- (8) 將指撥部分保留盈餘作為廠房擴建準備，金額為\$180,000。
- (9) 103 年淨利為\$200,000

試作：編製 103 年 12 月 31 日資產負債表之股東權益部分。(20%)

背面尚有試題

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五、The following differences enter into the reconciliation of financial income and taxable income of Chen Company for the year ended December 31, 2014, its first year of operations. The enacted income tax rate is 30% for all years.

Pretax accounting income	\$700,000
Excess tax depreciation	(320,000)
Litigation accrual	70,000
Unearned rent revenue deferred on the books but appropriately recognized in taxable income	50,000
Interest received on government obligations	(20,000)
Taxable income	<u>\$480,000</u>

1. Excess tax depreciation will reverse equally over a four-year period, 2015-2018.
2. It is estimated that the litigation liability will be paid in 2018.
3. Rent revenue will be recognized during the last year of the lease, 2018.
4. Interest received on government obligations is expected to be \$20,000 each year until their maturity at the end of 2018.

Required:

- (1) Prepare a schedule of the deferred tax (asset) and liability. (10%)
- (2) Since this is the first year of operations, there is no beginning deferred tax asset or liability. Compute the net deferred tax expense (benefit). (5%)
- (3) Prepare the journal entry to record income tax expense, deferred taxes, and the income taxes payable for 2014. (5%)