

淡江大學九十二學年度碩士班招生考試試題

系別：管理科學研究所

科目：會計學

准帶項目請打「○」否則打「×」

簡單型計算機

○

本試題共 2-1 頁

本試題雙面印製

1. 何謂或有負債？或有負債符合那些條件即應預估入帳？若不符合又應如何在財務報表上充分表達？ 20%
2. 淡水公司民國 90 年 12 月 3 日收到華南銀行寄來 11 月份該公司在該行所開支票存款戶對帳單，11 月 30 日銀行帳列公司存款餘額為 \$35,800，同日公司所列華南銀行之存款為借餘 \$41,760，經查不符原因為： 20%
- (1) 公司託收高雄票款 \$18,000 及台中票款 \$6,800 均尚未收到。
- (2) 公司開出 #30311 支票 \$12,000 及 #30333 支票 \$7,200，持票人尚未取款。
- (3) 存款利息 \$100 公司尚未入帳，銀行已轉帳記入公司存款帳戶。
- (4) 11 月份應付銀行手續費 \$274，銀行已從公司存款中扣除。
- (4) 利息所得稅 \$6，銀行已自公司存款中扣除。
- (5) 公司支付欣欣公司貨款 #30312 支票，面額 \$970，支票存根與公司帳冊均誤為 \$790。

試作：

依據上述資料為該公司編製 11 月份華南銀行正確餘額之支票存款調節表，並作必要之調整分錄。

3. Selected comparative statement data for ABC Products Company are presented below. All balance sheet data are as of December 31.

Items	2003	2002
Net sales	\$800,000	\$720,000
Cost of goods sold	480,000	40,000
Interest expense	7,000	5,000
Net income	56,000	42,000
Accounts receivable	120,000	100,000
Inventory	85,000	75,000
Total assets	600,000	500,000
Total common stockholders' equity	450,000	325,000

Required: Compute the following ratios for 2003.

- (a) Asset turnover. 10%
- (b) Return on common stockholders' equity. 10%

◀ 注意背面尚有試題 ▶

淡江大學九十二學年度碩士班招生考試試題

170-2

系別：管理科學研究所

科目：會計學

准帶項目請打「○」否則打「×」
簡單型計算機
○

本試題共 22 頁

4. Query Company sells pillows for \$25.00 each. The manufacturing cost, all variable, is \$10 per pillow. The company is planning on renting an exhibition booth for both display and selling purposes at the annual crafts and art convention. The convention coordinator allows two options for each participating company. They are:

1. paying a fixed booth fee of \$5,010, or
2. paying an \$4,000 fee plus 10% of revenue made at the convention.

Required:

- (a) Compute the breakeven sales in pillows of each option. 10%
- (b) Which option should Query Company choose, assuming sales are expected to be 800 pillows? 10%

5. Copperstone Company has two divisions. The Bottle Division produces products that have variable costs of \$3 per unit. Its 20x3 sales were 150,000 to outsiders at \$5 per unit and 40,000 units to the Mixing Division at 140% of variable costs. Under a dual transfer-pricing system, the Mixing Division pays only the variable cost per unit. The fixed costs of the Bottle Division are \$125,000 per year.

Mixing sells its finished products to outside customers for \$11.50 per unit. Mixing has variable costs of \$2.50 per unit in addition to the costs from the Bottle Division. The annual fixed costs of Mixing were \$85,000. There were no beginning or ending inventories during the year.

Required:

What are the operating incomes of the two divisions and the company as a whole for the year? Explain why the company's operating income is less than the sum of the two divisions' total income. 20%