

淡江大學 95 學年度碩士班招生考試試題

154

系別：管理科學研究所

科目：會 計 學

准帶項目請打「V」
<input checked="" type="checkbox"/> 簡單型計算機

本試題共 5 頁 (1)

一、選擇題（每小題 3 分；36%）

請畫出下表，並填入適當選項，未依格式作答者不予計分。

題號	1	2	3	4	5	6	7	8	9	10	11	12
答案												

1. The operating cycle is typically defined as the time it requires to convert
 - a. cash to inventory to receivables
 - b. raw materials to finished goods
 - c. finished goods to receivables to cash
 - d. cash to inventory to receivables to cash

2. On January 1, 2006, the Tamkang Company signed a six-month, non-interest-bearing note payable for \$160,000 and received \$150,400 from the First Bank. What amount should Tamkang have recorded for interest expense, and what is the net amount of amount of the note, on January 31, 2006?
 - a. \$1,600; \$152,000
 - b. \$0; \$160,000
 - c. \$9,600; \$160,000
 - d. \$1,600; \$148,800

3. Nick Corp. reported \$9,000 of net income for 2004. The following errors were then discovered:
 - Ending 2004 accrued expense was overstated by \$2,000
 - 2004 earned revenue was understated by \$3,000
 - Ending 2004 prepaid expense was overstated by \$500
 Ignoring income taxes, compute correct 2004 net income.
 - a. \$7,500
 - b. \$13,500
 - c. \$8,500
 - d. \$4,500

4. Which of the following methods should be used to account for the conversion of preferred stock to common stock?

	<u>Book Value</u>	<u>Market Value</u>
a.	Yes	No
b.	Yes	Yes
c.	No	Yes
d.	No	No

本試題雙面印製

◀ 注意背面尚有試題 ▶

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5. Which one of the following indicators is a company prohibited from reporting?

- a. cash flow per share
- b. basic earnings per share
- c. diluted earnings per share
- d. price/earnings ratio

6. The following information relates to the ABC Company:

Depreciation expense	\$1,000
Increase in salaries payable	50
Purchased operating equipment	790
Net income	4,000
Paid note payable	550
Paid dividends	900
Increase in accounts receivable	400

What is the net cash provided by operating activities?

- a. \$4,660
- b. \$2,410
- c. \$4,650
- d. \$4,110

7. Information related to the Jones Company for the calendar year 2004 follows:

Liabilities, December 31, 2004	\$300
Assets, December 31, 2004	700
Dividends Distributed during 2004	90
Liabilities, December 31, 2003	250
Assets, December 31, 2003	500

Assuming no capital stock was issued during 2004, the net income earned by the Jones Company during 2004 was

- a. \$60
 - b. \$150
 - c. \$240
 - d. \$290
8. On August 1, 2006, Glen Company paid \$2,808 for a three-year insurance policy. On that date, an expense account was charged. In the adjusting entry on December 31, 2006, there would be a
- a. debit to Insurance Expense for \$390
 - b. debit to Prepaid Insurance for \$390
 - c. credit to Prepaid Insurance for \$2,418
 - d. credit to Insurance Expense for \$2,418

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9. Mesa, Inc., reported a balance of \$143 in its cash account at the end of the month. There were \$120 of deposits in transit and \$115 of checks outstanding. The bank statement showed a balance of \$150, service charges of \$6, and the collection of a note plus interest. The note had a face value of \$15. How much interest did the bank collect for the company?
- \$18
 - \$3
 - \$24
 - \$12
10. Which of the following inventory cost flow assumptions produces the same ending inventory values under both the periodic and perpetual systems?
- FIFO
 - LIFO
 - Average
 - Dollar-Value LIFO
11. The capital budgeting method that calculates the discount rate at which the present value of expected cash inflows from a project equates the present value of expected cash outflows is the
- net present value method
 - accrual accounting rate-of-return method
 - payback method
 - internal rate of return
12. Christi Manufacturing provided the following information for last month:
- | | |
|------------------|-----------------|
| Sales | \$10,000 |
| Variable costs | 3,000 |
| Fixed costs | <u>5,000</u> |
| Operating income | <u>\$ 2,000</u> |
- If sales double next month, what is the projected operating income?
- \$4,000
 - \$7,000
 - \$9,000
 - \$12,000

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二、計算題

1. Furniture, Inc., sells lamps for \$30. The unit variable cost per lamp is \$22. Fixed costs total \$9,600.
Required:
 - a. What is the breakeven point in lamps?
 - b. How many lamps must be sold to earn a pretax income of \$8,000?
 - c. What is the margin of safety, assuming 1,500 lamps are sold? (12%)

2. The Raiders Co. needs to record the following error corrections on December 31, 2004. The books for 2004 had not yet been closed.
 - (1) On January 1, 2002, a truck had been purchased for \$20,000. The truck had an estimated life of eight years, but it was expensed in error. Straight-line depreciation with \$2,000 salvage value should have been used.
 - (2) On January 1, 2003, the company recorded the purchase of a machine in exchange for a four-year, non-interest-bearing note in the amount of \$20,000. Interest rates were then 10%, but no recognition was made of that fact. The present value of \$1 at 10% for four periods is 0.683013. (Ignore depreciation.)*Required:*

Prepare journal entries to correct these errors at December 31, 2004. Ignore income taxes. (10%)

3. On January 1, 2004, the Beaumont Company issued \$600,000 of eight-year bonds at 102. The stated annual interest rate is 8% and interest is paid on June 30 and December 31. The bonds are callable at 105 plus accrued interest. The bond issue costs were \$7,200. The Beaumont Company uses the straight-line method to amortize bond discounts and premiums.
Required:
 - a. Prepare the journal entry, or entries, to record the issuance of the bonds and the bond issue costs.
 - b. At the end of the sixth year, the company retired the bonds. Prepare the journal entries to record the related interest and retirement. (15%)

三、簡答題

1. 請依照下列格式分別說明於下列考量下，存貨之成本流程應該採先進先出法 (FIFO)、後進先出法 (LIFO) 或是平均法？(注意：請假設物價水準持續下跌)(未依格式作答者不予計分) (12%)

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考量	答案 (FIFO、LIFO 或是平均法)
1. 欲產生最大之資產總額	
2. 欲求應付所得稅最低	
3. 欲求期末存貨之評價最接近現時成本	
4. 欲求損益數字最能符合配合原則	

2. 請依照下列格式分別說明企業宣佈並發放現金股利或股票股利時，對相關財務比率之影響（不變、增加、減少）（未依格式作答者不予計分）（15%）

	現金股利	股票股利
流動比率		
負債比率		
每股淨值		
股東權益報酬率		
總資產週轉率		

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