

淡江大學 101 學年度碩士班招生考試試題

系別：管理科學學系

科目：會計學

102-1

考試日期：2月26日(星期日) 第2節

本試題共 五大題，

12 頁

本試題雙面印刷

I. 請分類下述事項應分類為何種會計科目(20%):

項目	會計科目
舉例：壹周刊收到訂戶半年期訂刊費	預收收入
1.7-11 貼在拿鐵杯上的點數,集滿後可兌換 open 將贈品	
2.台積電在 2008 年買回公司股票 5 億股	
3.SOGO 百貨陳列於 1 樓的 SK II 保養品	
4.聯電購入聯誠光電 44% 的股權	
5. 達麗建設公司帳上的營建用地與在建房地	
6.2010 年土地銀行主導三陽工業聯貸 15 億元	
7. 花蓮木瓜溪牧場的草泥馬	
8.名髮型師設計師 Andyny 隨身攜帶的剪刀	
9.台北市政府在信義計畫區佔地 3000 坪的停車場	
10. 統一企業所養之仔豬	

II. The trial balance of the Sterling Company shown below does not balance.

STERLING COMPANY
Trial Balance
May 31, 2011

	Debit	Credit
Cash	£ 5,850	
Accounts Receivable		£ 2,750
Prepaid Insurance	700	
Equipment	8,000	
Accounts Payable		4,500
Property Taxes Payable	560	
Share Capital-Ordinary		11,700
Service Revenue	6,690	
Salaries Expense	4,200	
Advertising Expense		1,100
Property Tax Expense	800	
	£26,800	£20,050

Your review of the ledger reveals that each account has a normal balance. You also discover the following errors.

1. The totals of the debit sides of Prepaid Insurance, Accounts Payable, and Property Tax Expense were each understated £100.
2. Transposition errors were made in Accounts Receivable and Service Revenue. Based on postings made, the correct balances were £2,570 and £6,960, respectively.
3. A debit posting to Salaries Expense of £200 was omitted.
4. A £1,000 cash dividend was debited to Share Capital—Ordinary for £1,000 and credited to Cash for £1,000.
5. A £520 purchase of supplies on account was debited to Equipment for £520 and credited to Cash for £520.
6. A cash payment of £450 for advertising was debited to Advertising Expense for £45 and credited to Cash for £45.
7. A collection from a customer for £210 was debited to Cash for £210 and credited to Accounts

背面尚有試題

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Payable for £210.

Instructions: Prepare a correct trial balance (20%).

III.. The cash records of Haig Company show the following.(20%)

For July:

1. The June 30 bank reconciliation indicated that deposits in transit total \$750. During July the general ledger account Cash shows deposits of \$16,900, but the bank statement indicates that only \$15,600 in deposits were received during the month.
2. The June 30 bank reconciliation also reported outstanding checks of \$940. During the month of July, Haig Company books show that \$17,500 of checks were issued, yet the bank statement showed that \$16,400 of checks cleared the bank in July.

For September:

3. In September deposits per bank statement totaled \$25,900, deposits per books were \$26,400, and deposits in transit at September 30 were \$2,200.
4. In September cash disbursements per books were \$23,700, checks clearing the bank were \$24,000, and outstanding checks at September 30 were \$2,100.

There were no bank debit or credit memoranda, and no errors were made by either the bank or Haig

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Company. Instructions

Answer the following questions.

- (a) In situation 1, what were the deposits in transit at July 31?
- (b) In situation 2, what were the outstanding checks at July 31?
- (c) In situation 3, what were the deposits in transit at August 31?
- (d) In situation 4, what were the outstanding checks at August 31?

ANS(20%)

(a)		(c)	
(b)		(d)	

IV. 以下為聯電 99 年度的現金流量表(部分)，請計算來自營業活動之現金流量 (15%):

來自營業活動之現金流量:

本期淨利	\$ 23,898,905
調整項目	
非常利益	82,469
折舊	29,649,317
各項攤提	537,342
壞帳費用	6,560
存貨跌價、報廢及呆滯損失提列	28,710
收到權益法被投資公司現金股利	298,752
採權益法認列之投資利益	582,462
金融資產及負債評價損失	890,931
處分固定資產利益	44,143
應付公司債折價攤銷	227,139
營業資產及負債之淨變動	
公平價值變動列入損益之金融資產減少	612,802
應收帳款增加	434,284
存貨增加	2,818,467
預付費用減少	17,279
應付帳款增加	678,493
應計退休金負債增加	52,535
營業活動之淨現金流入(出)	

背面尚有試題

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V. 迅猛龍小姐是 IBM 的行政助理，已經出社會 5 年，仍然是月光族，打算從今年開始管制自己的花費，存錢買一間套房來住。她的月薪實拿是 \$50,000，隔月 5 日匯入中國信託的戶頭。房租月繳 \$8,000，當月 1 日須存入房東帳戶，否則房東的狗會咬人。水電費每兩個月的 5 日繳一次，大約是 \$2,000。為了要便宜買到哀鳳 4，2 月時去中華電信預繳 9 個月吃到飽的通訊費共 \$8,991，醬哀鳳 4 只要 \$5,400，打算用一年半後再換 HTC。管理費每月是 \$1,000，但因為管理員暗戀她，所以都到隔月才繳，也常常忘記繳，2 月時一口氣繳了 6 個月 \$6,000，大失血。平常滿會諂媚上司，年終獎金在 2 月過年時都能拿到 2 個月，剛好給爸媽包紅包 60,000(當股利發放)和繳保險費。保險費在每年的 2 月支付年保費 \$12,000，已經保了 3 年了。大約每季(1,4,7,10 月)都會坳隔壁大哥載她去全聯採買，平均每次會買 \$6,000。所得稅稅率是 6%，大約每年繳稅 \$24,000，每年 5 月 31 日那天會很愛國很開心的繳現金去。伙食、交通和治裝費各為 10,000、4,000 和 6,000 請編製 1、2 月份所有的必要分錄(包括調整分錄與結帳分錄)，以及 1、2 月份的損益表。(25%)