

# 淡江大學 105 學年度日間部轉學生招生考試試題

系別：商管組二年級

科目：會計學

3-1

考試日期：7月21日(星期四) 第1節

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本試題雙面印刷

一、The stockholders' equity section of Camp Corporation's balance sheet at Dec. 31, 2006 is presented here (20%)

Stockholders' equity	
Paid-in capital :	
Preferred stock, cumulative, 10,000 shares authorized, 6,000 shares issued and outstanding	900,000
Common stock, no par, 750,000 shares authorized, 600,000 shares issued	1,800,000
Total paid-in capital	2,700,000
Retained earnings	1,158,000
Total paid-in capital and retained earnings	3,858,000
Less: treasury stock (10,000 common shares)	(52,000)
Total stockholders' equity	3,806,000

Instructions: from a review of the stockholders' equity section, answer the following questions

1. 流通在外的普通股總共有多少股
2. 特別股的面值是多少
3. 若特別股全年的股利是\$ 54,000, 則特別股股利率是多少
4. 2006/12/31 該公司宣告發放現金股利共 \$ 150,000 (且 2005 年特別股股利尚未支付),

試問全體普通股股東及全體特別股股東，分別可得到多少現金股利

二、Before month-end adjustments are made, the February 28 trial balance of Alice's Adventures contains revenue of \$7,000 and expenses of \$3,900. Adjustments are necessary for the following items:

- Depreciation for February is \$1,500.
- Revenue earned but not yet billed is \$2,300.
- Accrued interest expense is \$700.
- Revenue collected in advance that is now earned is \$3,500.
- Portion of prepaid insurance expired during February is \$600.

Instructions

Calculate the correct **net income** for Alice's Income Statement for February. (10%)

背面尚有試題

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三、The Brawn Company had a \$400 credit balance in Allowance for Doubtful Accounts at December 31, 2007, before the current year's provision for uncollectible accounts. An aging of the accounts receivable revealed the following: (10%)

		Estimated Percentage <u>Uncollectible</u>
Current Accounts	\$140,000	1%
1-30 days past due	15,000	3%
31-60 days past due	12,000	6%
61-90 days past due	5,000	12%
Over 90 days past due	7,000	30%
Total Accounts Receivable	<u>\$179,000</u>	

Prepare the **adjusting entry** on December 31, 2007, to recognize bad debts expense.

四、(18%)

The bookkeeper for Dole Yard Service made a number of errors in journalizing and posting as described below:

例. A debit posting to accounts receivable for \$500 was omitted.

1. A payment of accounts payable for \$600 was credited to cash and debited to accounts receivable.
2. A credit to accounts receivable for \$650 was posted as \$65.
3. A cash purchase of equipment for \$561 was journalized as a debit to equipment and a credit to notes payable. The credit posting was made for \$516.

Error	(a) <u>In Balance</u>	(b) <u>Difference</u>	(c) <u>Larger Column</u>
例.	No	\$500	Credit
1.			
2.			
3.			

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五、For each of the independent events listed below, analyze the impact on the indicated items at the end of the current year by placing the appropriate code letter in the box under each item.

O = item is overstated ; U = item is understated ; NA = item is not affected (24%)

Events	Items			
	Assets	Stockholders' Equity	Cost of Goods Sold	Net Income
1. 當年度，年底實際盤點存貨時，有一批貨重覆點了兩次				
2. 前一年度的期末存貨高估了				
3. 當年度十二月份，賒帳進貨一批，目前仍在運送途中，係屬 FOB destination point. 公司已記錄該批進貨，但未包括在 12/31 的期末存貨的盤點中				

六、In recent years, Farr Company has purchased three machines. Information concerning the machines is summarized in the table below. (18%)

Machine	Acquired	Cost	Salvage Value	Useful Life (in years)	Depreciation Method
1	Jan. 1, 2012	\$96,000	\$12,000	8	Straight-line
2	July 1, 2013	85,000	10,000	5	double-declining
3	Nov. 1, 2013	66,000	6,000	6	Units-of-activity

For the units-of-activity method, total machine hours are expected to be 30,000. Actual hours of use in the first 3 years were: 2013, 800; 2014, 4,500; and 2015, 6,000.

Instructions :

1. Compute the amount of accumulated depreciation for machine 1 at December 31, 2015.
2. Compute the amount of accumulated depreciation for machine 2 at December 31, 2015
3. Compute the amount of accumulated depreciation for machine 3 at December 31, 2015