淡江大學 106 學年度日間部轉學生招生考試試題
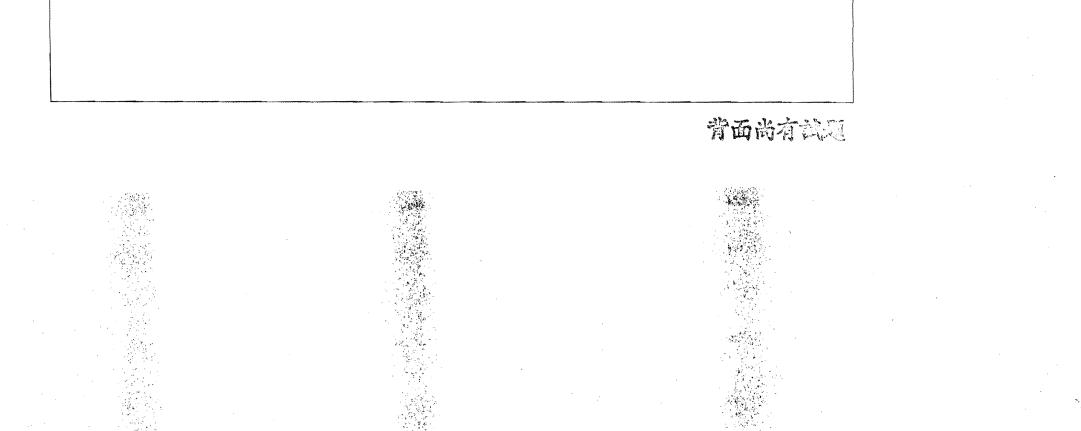
系別：商管組二年級　　　　　科目：會計學　8-1

考試日期：7月20日(星期四) 第2節　　　　本試題共五大題，3頁

一、On January 1, 2014, Potter Corporation issued $2,000,000, 9%, 5-year bonds for $1,922,780. The bonds were sold to yield an effective-interest rate of 10%. Interest is paid semiannually on June 30 and December 31. The company uses the effective-interest method of amortization.

Instructions (10%)

Please indicate the balance amount of Bonds Payable and Bond Interest Expense on December 31, 2014. (Round all computations to the nearest dollars.)

二、Ben Cartwright Pest Control has the following balances in selected accounts on December 31, 2014.

Accounts Receivable	€ 0
Accumulated Depreciation – Equipment	0
Equipment	6,650
Interest Payable	0
Notes Payable	20,000
Prepaid Insurance	3,000
Salaries and Wages Payable	0
Supplies	2,940
Unearned Service Revenue	36,000

All of the accounts have normal balances. The information below has been gathered at December 31, 2014.

1. Depreciation on the equipment for 2014 is €1,250.
2. Ben Cartwright Pest Control borrowed €20,000 by signing a 6%, one-year note on July 1, 2014.
3. Ben Cartwright Pest Control paid €3,000 for 12 months of insurance coverage on October 1, 2014.
4. Ben Cartwright Pest Control pays its employees total salaries of €10,000 every Monday for the preceding 5-day week (Monday-Friday). On Monday, December 27, 2014, employees were paid for the week ending December 24, 2014. All employees worked the five days ending December 31, 2014.
5. Ben Cartwright Pest Control performed disinfecting services for a client in December 2014. The client will be billed €3,000.
6. On December 1, 2014, Ben Cartwright Pest Control collected €36,000 for disinfecting processes to be performed from December 1, 2014, through May 31, 2015.
7. A count of supplies on December 31, 2014, indicates that supplies of €750 are on hand.

Instructions (35%)

Prepare the adjusting entries for the seven items listed for Ben Cartwright Pest Control.

三、請分別對公司發放「股票股利」與進行「股票分割」對於股東權益之影響進行回答：
請依據下列格式在答案紙上依序作答，請以「增加」、「減少」或「不變」回答。(24%)

	股票股利	股票分割
1. 股票面額或設定價值		
2. 流通在外之股數		
3. 每股帳面價值		
4. 股東權益總額		

四、Moore Company had a $700 credit balance in Allowance for Doubtful Accounts at December 31, 2011, before the current year's provision for uncollectible accounts. An aging of the accounts receivable revealed the following:　　　　　　　Estimated Percentage

		Uncollectible
Current Accounts	$120,000	1%
1–30 days past due	12,000	3%
31–60 days past due	10,000	6%
61–90 days past due	5,000	12%
Over 90 days past due	8,000	25%
Total Accounts Receivable	$155,000	

Instructions (15%)

(a) Please answer **the amount of bad debts expense** on December 31, 2011.

(b) Assume the same facts as above except that the Allowance for Doubtful Accounts account had a $500 debit balance before the current year's provision for uncollectible accounts. Please answer **the amount of bad debts expense** on December 31, 2011.

(c) Assume that the company has a policy of providing for bad debts at the rate of 1% of sales, that sales for 2011 were $500,000, and that Allowance for Doubtful Accounts had a $650 credit balance before adjustment. Please answer **the amount of bad debts expense** on December 31, 2011.

五、To illustrate the effective-interest method of bond amortization, assume that Candlestick, Inc. issues $100,000 of 10%, five-year bonds on January 1, 2011, with interest payable each season (March 31, June 30, September 30, December 31), when the market rate is 12%.

(Round all computations to the nearest dollars.)

Prepare the journal entries to record the following transactions. (16%)

(1) The issuance of the bonds on January 1, 2011.(折現因子算至小數點第六位，四捨五入至第五位；金額請四捨五入至元)

(2) The payment of interest and the amortization of the discount on June 30, 2011.

(3) The accrual of interest and the amortization of the discount on December 31, 2011.