

# 淡江大學 107 學年度進修學士班轉學生招生考試試題

系別：商管學院二、三年級

科目：會計學

6-1

考試日期：7月25日(星期三) 第2節

本試題共 五 大題， 5 頁

本試題雙面印刷

一、The calendar year-end adjusted trial balance for Acosta Co. follows:

ACOSTA CO.		
Adjusted Trial Balance		
December 31, 2018		
	Debit	Credit
Cash	\$100,000	
Accounts receivable	7,000	
Prepaid rent	15,000	
Prepaid insurance	9,000	
Office supplies	3,300	
Office equipment	8,000	
Accu Dep-Equipment		\$3,200
Building	350,000	
Accu Dep-Building		42,000
Land	700,000	
Accounts payable		5,800
Salaries payable		14,500
Interest payable		2,500
Long-term notes payable		52,000
Share capital		1,000,000
Retained earnings (1/1)		10,000
Dividends	200,500	
Service fees earned		370,800
Salaries expense	90,000	
Insurance expense	5,200	
Rent expense	5,000	
Depreciation expense-Equipment	800	
Depreciation expense-Building	7,000	
Totals	<u>\$1,500,800</u>	<u>\$1,500,800</u>

請計算 2018/12/31 分類後的財務狀況表裡 (1)流動資產總數、(2)非流動資產總數、(3)流動負債總數、(4)非流動負債總數、(5)保留盈餘總數、(6)股東權益總數

(Note: A \$7,000 installment on the long-term note payable is due within one year.) (18%) 1/5

背面尚有試題

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二、Sony Company had a beginning inventory of 70 units and the total cost is \$ 5,950. The accounting records of Sony show the following data during this month

1/3	purchase	50 units	單位成本@ \$90
1/8	purchase	100 units	單位成本@ \$92
1/9	sales	110 units	單位售價@ \$120
1/12	purchase	60 units	單位成本@ \$94
1/15	purchase	50 units	單位成本@ \$95
1/22	sales	90 units	單位售價@ \$125

Required 1: Compute the **cost of goods sold**, **ending inventory**, under a periodic inventory system (ending inventory is 130 units) using (1) FIFO (2) Average cost method.

Required 2 Compute the **cost of goods sold**, **ending inventory**, under a perpetual inventory system using (1) FIFO (2) Moving Average cost method.

計算過程中，請四捨五入至小數第二位，最終答案請四捨五入至整數位 (24%)

回答格式如下

1

	FIFO	AVG.
COST OF GOODS SOLD		
ENDING INVENTORY		

2

	FIFO	MOVING AVG
COST OF GOODS SOLD		
ENDING INVENTORY		

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三、Selected transactions for the Eldon Company are listed below.

1. Collected accounts receivable.
2. Issued ordinary shares for cash.
3. Sold long-term investments for cash.
4. Issued ordinary shares for equipment.
5. Repaid five year note payable.
6. Paid employee wages.
7. Converted bonds payable to ordinary shares.
8. Acquired long-term investment with cash.
9. Sold buildings and equipment for cash.
10. Sold merchandise to customers.

Classify each transaction as either an operating activity, an investing activity, a financing activity, or a noncash investing and financing activity.

請以代號 O, I, F, N, 回答

O 代表營業活動 I 代表投資活動 F 代表理財活動 N 代表不影響現金之理財投資活動 (20%)

四、2016/12/31 S 公司資產負債表資料如下： (10%)

應收帳款	1,020,000
減：備抵壞帳	60,000

2017 年間發生以下交易

A. 賒銷	2,670,000
B. 銷貨退回與折讓(賒銷)	40,000
C. 應收帳款收現	2,300,000
D. 沖銷壞帳	65,000
E. 意外收回沖銷之壞帳	20,000

1. 若 2017/12/31 期末調整時，係以應收帳款百分比 (5%) 法提列壞帳，請做調整分錄
2. 若 2017/12/31 期末調整時，係以賒銷淨額百分比 (5%) 法提列壞帳，請做調整分錄 3/5

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## 五、單選題 (28%)

1. 甲公司 X1 年初之設備總額\$27,000，累計折舊為\$3,000，X1 年底之設備總額\$30,000，累計折舊為\$5,000，X1 年之設備折舊費用為\$4,000，設備處分損失為\$1,000。該公司 X1 年新購設備\$7,000，且所有處分與購置均發生於年底並以現金交易，則該公司 X1 年處分設備之現金流入為：

- (a)\$1,000    (b)\$2,000    (c)\$3,000    (d)\$4,000

2. Tyler, Inc. had the following bank reconciliation at March 31, 2017:

Balance per bank statement, 3/31/17	€74,400
Add: Deposit in transit	<u>20,600</u>
	95,000
Less: Outstanding checks	<u>25,200</u>
Balance per books, 3/31/17	<u>€69,800</u>

Data per bank for the month of April 2017 follow:

Deposits	€89,400
Disbursements	99,400

All reconciling items at March 31, 2017 cleared the bank in April. Outstanding checks at April 30, 2017 totaled €12,000. There were no deposits in transit at April 30, 2017. What is the cash balance per books at April 30, 2017?

- a. €52,400    b. €59,800    c. €64,400    d. €73,000

3. Silas Corporation had net income of \$240,000 and paid dividends to ordinary shareholders of \$40,000 in 2017. The weighted average number of shares outstanding in 2017 was 60,000 shares. Silas Corporation's ordinary shares are selling for \$76 per share on the New York Stock Exchange. Silas Corporation's price-earnings ratio is

- a. 3.2 times.    b. 19 times.    c. 22.8 times.    d. 12.7 times.

4. ABC Company accepted a national credit card for a €12,500 purchase. The cost of the goods sold is €10,000. The credit card company charges a 3% fee. What is the impact of this transaction on net operating income?

- a. Increase by €2,425    b. Increase by €2,500    c. Increase by €2,125    d. Increase by €12,125

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5. An investor has a long-term investment in ordinary shares. Regular cash dividends received by the investor are recorded as

	<u>Fair Value Method</u>	<u>Equity Method</u>
a.	Income	Income
b.	A reduction of the investment	A reduction of the investment
c.	Income	A reduction of the investment
d.	A reduction of the investment	Income

6. Judd, Inc., owns 35% of Cosby Corporation. During the calendar year 2015, Cosby had net earnings of \$300,000 and paid dividends of \$30,000. Judd mistakenly recorded these transactions using the fair value method rather than the equity method of accounting. What effect would this have on the investment account, net income, and retained earnings, respectively?

- |                                     |                                       |
|-------------------------------------|---------------------------------------|
| a. Understate, overstate, overstate | b. Overstate, understate, understate  |
| c. Overstate, overstate, overstate  | d. Understate, understate, understate |

7. 桃園公司核對 2006 年 7 月 31 日公司帳簿與銀行對帳單，發現下列各事項：

7 月 31 日銀行對帳單餘額為公司帳面餘額之 80%

銀行已完成收款之託收票據 \$9,000

未兌現支票 \$2,000

在途存款 \$30,000

銀行手續費 \$1,000

試問桃園公司於 2006 年 7 月 31 日銀行對帳單餘額應為多少？

- (a) \$100,000    (b) \$70,000    (c) \$108,000    (d) 80,000