

淡江大學 107 學年度日間部寒假轉學生招生考試試題

34

系別：會計學系三年級

科目：會計學(二)

34-1

考試日期：1月13日(星期日) 第2節

本試題共 五 大題， 四 頁

本試題雙面印刷

一、選擇題 (40%)

1. P & G Auto Parts sells parts to AAA Car Repair during 2014. P&G offers volume discount of 2% on purchases up to \$30,000 and 3% on purchases above \$30,000 if the customer's purchases for the year exceed \$100,000. In the past, AAA normally purchases \$150,000 in parts during a calendar year. On March 25, 2014, AAA Car Repair purchased \$37,000 of parts. The journal entry to record the sale includes a
 - (A) debit to Accounts Receivable for \$37,000.
 - (B) debit to Accounts Receivable for \$36,260.
 - (C) credit to Sales Revenue for \$35,890.
 - (D) credit to Sales Revenue for \$36,260.
2. Which of the following is more likely to be recorded as an intangible asset?
 - (A) Secret recipe discovered in the development phase
 - (B) Fees paid to a consultancy company for acquiring new strategic skills of management
 - (C) Fees paid for acquiring a publishing title
 - (D) Customer list created internally
3. The International Accounting Standards Board (IASB) defines one of the 5 elements as follows: "the residual interest in the assets of the entity after deducting all its liabilities" Which element matches this description?
 - (A) Retained earnings.
 - (B) Income.
 - (C) Equity.
 - (D) All of the choices match this definition.
4. During the year, Kiner Company made an entry to write off a €4,000 uncollectible account. Before this entry was made, the balance in accounts receivable was €50,000 and the balance in the allowance account was €4,500. The cash realizable value of accounts receivable after the write-off entry was
 - (A) €50,000.
 - (B) €49,500.
 - (C) €41,500.
 - (D) €45,500.
5. On April 1, 2013, Verlin Co. purchased new machinery for \$240,000. The machinery has an estimated useful life of five years, and depreciation is computed by the sum-of-the-years'-digits method. The accumulated depreciation on this machinery at March 31, 2015, should be
 - (A) \$160,000.
 - (B) \$144,000.
 - (C) \$96,000.
 - (D) \$80,000.

背面尚有試題

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6. In a mango farm there are mango trees, which are harvested as mango fruit. Then mango fruit is further processed to different classifications by size, and is shipped for sale to wholesaler. What is appropriate for mango trees to be consider as one of the following assets?

- (A) Bearer biological asset
- (B) Consumable biological asset
- (C) Agricultural produce
- (D) Property, plant and equipment

7. Same as the question 6 above, what is appropriate for mango fruit processed to different classifications to be consider as one of the following assets?

- (A) Consumable biological asset
- (B) Agricultural produce
- (C) Inventory
- (D) all of the above assets are correct

8. Unipresident Company has the following items at year-end:

Cash in the safe	\$ 20,000
Balance in the cheque account	210,000
Certificate of Deposit investment with maturity of 2 months	50,000
Postdated cheques	45,000
Cheque guaranteed by the bank	30,000
Balance in the current bank account A of Bank Taiwan	300,000
Overdraft in the current bank account B of Bank Taiwan	40,000

If Bank account A and B play an integral part in Unipresident's cash management. Unipresident Co. should report cash and cash equivalents of

- (A) \$565,000. (B) \$570,000. (C) \$610,000. (D) \$655,000

Use the following information for question 9 to 10

Bassinger Company purchases an oil tanker depot on January 1, 20X1, at a cost of \$600,000. Bassinger expects to operate the depot for 5 years, at which time it is legally required to dismantle the depot and remove the underground storage tanks. It is estimated that it will cost \$50,000 to dismantle the depot and remove the tanks at the end of the depot's useful life. Based on an effective-interest rate of 5%, the fair value of the environmental provision on January 1, 2015, is \$39,176. Bassinger uses straight-line depreciation; the estimated residual value for the depot is zero.

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9. What amount of profit or loss should be reported on the 20X1 statement of comprehensive income related to the depot asset?
- (A) \$127,835 as expenses
 - (B) \$121,959 as expenses
 - (C) \$129,794 as expenses
 - (D) \$159,176 as expenses
10. Assumed Bassinger pays a demolition firm to dismantle the depot and remove the tanks at a price of \$60,000 on December 31, 20X5, what amount of profit or loss should be reported on the 20X5 statement of comprehensive income related to the settlement of the provision after dismantling the depot?
- (A) \$0
 - (B) \$10,000 as a loss
 - (C) \$10,000 as a gain
 - (D) \$20,824 as a gain

二、淡大公司於 2016 年 4 月 1 日發行到期日為 2020 年 12 月 31 日之公司債、面值為 \$400,000、票面利率為 12%、每年 12 月 31 日付息，淡大公司共收取 \$397,905 (含應計利息，並扣除發行之直接交易成本)，原始有效利率為 13%，公司採用攤銷後成本法，並以有效利率法攤銷債券折溢價。此外，2016 年 12 月 31 日之利息費用為 \$38,197。

試作：(採用總額法)

1. 淡大公司於 2016 年 4 月 1 日發行債券之分錄。(5%)
2. 2016 年 12 月 31 日支付利息之分錄。(5%)
3. 2017 年 12 月 31 日支付利息之分錄。(5%)

三、淡水公司於 2018 年 1 月 1 日，發行普通股 200,000 股，每股面額 \$10，發行價格 \$12。

- 於 2018 年 2 月 1 日，以每股 \$20，買回 30,000 股。
- 於 2018 年 3 月 1 日，以每股 \$22，再出售 10,000 股。
- 於 2018 年 4 月 1 日，以每股 \$13，再出售 8,000 股。
- 於 2018 年 5 月 1 日，以每股 \$25，再出售 5,000 股。
- 於 2018 年 6 月 1 日，將剩餘庫藏股票 7,000 股，予以註銷。

試作淡水公司 2018 年與庫藏股相關交易之分錄。(18%)

四、新北公司 2016 年初給與 20 位主管各 1,000 個認股權，條件必須繼續在公司服務滿 3 年。認股權的履約價格為 \$40，但若公司在這三年間的平均盈餘成長超過 15%，則認股權的履約

清面尚有試題

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價格將降至\$30。新北公司採用選擇權評價模式，考慮員工離職率與達成既得條件之可能性後，估計若履約價格為\$40，則認股權公允價值為每單位認股權\$25，若履約價格為\$30，則認股權公允價值為每單位認股權\$30。2016年底時公司盈餘成長率為16%，且公司預期未來2年均能維持15%以上之盈餘成長率，2016年有2位主管離職，新北公司預估至2018年底時，共有5位主管離職。2017年底時公司平均盈餘成長率為17%，且公司預期未來1年均能維持15%以上之盈餘成長率，2017年累計有3位主管離職，新北公司預估至2018年底時，共有4位主管離職。2018年底公司三年平均盈餘成長率為14%，實際有5位主管離職。

試計算新北公司2016至2018年度應認列之薪資費用？(15%)

五、下列為台北公司2018年與應收帳款有關的資料：

1. 2018年12月31日應收帳款的帳齡分析表如下：

帳齡	借方餘額	損失率
60天以下	\$344,684	1%
61-90天	272,980	3%
91-120天	79,848*	6%
超過120天	47,288	確定 \$8,400 無法收回；估計剩下的帳款之損失率為 25%
	<u>\$744,800</u>	

* 沖銷了\$5,480的帳款與這一類有關

2. 2018年預期信用減損損失上有二個分錄：(1) 12月31日貸記備抵損失而借記同金額的預期信用減損損失。(2) 因為某客戶破產而在11月3日貸記\$5,480借記備抵損失。

3. 2018年備抵損失的情形如下：

備抵損失			
11/3 沖銷呆帳	5,480	1/1 期初餘額	17,500
		12/31 (744,800 × 5%)	37,240

4. 在應收帳款(61-90天)內存在有貸方餘額\$9,680，此代表了銷售合約的預付款。

試作：假設2018年尚未結帳，請列記必要的更正分錄。(12%)

【試題結束】