

# 淡江大學 108 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

9-1

考試日期：7 月 24 日(星期三) 第 2 節

本試題共 六 大題， 3 頁

本試題係由印刷

一、(19 points)

A. The company purchased a building on January 1, 2013. It cost \$120,000 and is expected to have a \$21,600 residual value at the end of its predicted 8-year life.

**Required :** Prepare annual straight-line depreciation entry required of annual financial statements for the year ended December 31, 2015.

B. The Prepaid Insurance account has a \$3,680 balance before adjustment. An examination of insurance policies shows \$950 of insurance expired.

C. The Prepaid Insurance account has a \$2,400 balance before adjustment. An examination of insurance policies shows \$600 of unexpired insurance.

**Required :** Prepare adjusting entry required of annual financial statements for the year ended December 31, 2015.

D. 甲公司於 2018 年發現 2017 年期初存貨高估 \$20,000，與 2017 年期末存貨低估 \$30,000，請問這些錯誤對 2017 年本期淨利之影響為何？又對 2018 年本期淨利之影響為何？(皆不考慮所得稅影響)

二、(14 points)

Hecter Company estimates uncollectible accounts using the allowance method at December 31. It prepared the following aging of receivables analysis.

|                            | Days Past Due |          |          |          |         |
|----------------------------|---------------|----------|----------|----------|---------|
|                            | 0             | 1 to 30  | 31 to 60 | 61 to 90 | Over 90 |
| Accounts receivable.....   | \$100,000     | \$50,000 | \$30,000 | \$10,000 | \$5,000 |
| Percent uncollectible..... | 1%            | 2%       | 3%       | 4%       | 5%      |

**Required :**

- Estimate the balance of the Allowance for Doubtful Accounts using the aging of accounts receivable method.
- Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a \$600 debit.
- Prepare the adjusting entry to record Bad Debts Expense using the estimate from part a. Assume the unadjusted balance in the Allowance for Doubtful Accounts is a \$400 credit.
- What are the amount of the Account Receivable account and the Allowance of Doubtful Account account on the statement of financial position in 12/31?

d 小題請根據下列格式作答，回答 X 及 Y 之金額應為多少

|                                    |       |
|------------------------------------|-------|
| Current assets :                   |       |
| Account Receivable                 | X     |
| Less Allowance of Doubtful Account | ( Y ) |

背面尚有試題

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三、(18 points)

On May 11, A Co. accepts delivery of \$95,700 of merchandise it purchases for resale from B Co. With the merchandise is an invoice dated May 11, with terms of 2/7, n/30, FOB Destination point. The goods cost B \$52,700. When the goods are delivered, B pays \$520 to Express Shipping for delivery charges on the merchandise.

On May 12, A returns \$16,800 of goods to B, who receives them one day later and restores them to inventory. The returned goods had cost B \$5,870. On May 17, A Co. mails a check to B Co. for the amount owed. B Co. receives it the following day. (Both A and B use a perpetual inventory system.)

**Required**

Prepare journal entries that A Co. records for these transactions.

Prepare journal entries that B Co. records for these transactions

四、(21 points)

王大明是甲公司之主辦會計，於某次編製公司債折溢價攤銷表後，不小心打翻咖啡，導致多數資訊無法辨識(見下表)。已知的其他資訊如下：

(a) 公司債為兩年期，面額(Par Value)為 50 萬，發行日為 2018 年 1 月 1 日，到期日為 2019 年 12 月 31 日。

(b) 每隔半年付息一次，6 月 30 日及 12 月 31 日為付息日。

(c) 該公司債採有效利率法(effective-interest method)去分攤折溢價。

請根據攤銷表上僅存可辨識的資訊，嘗試推論：

(1) 表內[A]~[E]格應有之數字？

(2) 該公司債之票面年利率(contract annual rate)及市場年利率(market annual rate)？

|          | (1)<br>現金支付數          | (2)<br>公司債<br>利息費用    | (3)<br>公司債<br>折價攤銷數   | (4)<br>未攤銷<br>公司債折價   | (5)<br>公司債<br>帳面金額 |
|----------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|
| 18/01/01 | <del>          </del> | <del>          </del> | <del>          </del> | <del>          </del> | ?                  |
| 18/06/30 | [A]                   | 19,274                | [B]                   | ?                     | ?                  |
| 18/12/31 | ?                     | ?                     | ?                     | [E]                   | \$490,570          |
| 19/06/30 | ?                     | 19622.78              | ?                     | ?                     | ?                  |
| 19/12/31 | \$15,000              | ?                     | ?                     | [C]                   | [D]                |

五、(12 points) Use the following company information to to determine this company's **cash flows from investing activities**:

(a) Equipment with a carrying amount of \$125,000 and an original cost of \$220,000 was sold at a gain of \$22,000.

(b) Paid \$49,000 cash for a new truck.

(c) Sold land costing \$30,000 for \$26,000 cash, realizing a \$4,000 loss.

(d) Purchased treasury shares for \$53,000 cash.

(e) Long-term investments in shares are sold for \$41,000 cash, realizing a gain of \$3,500.

(f) Paid \$54,000 cash for retirement of note payable

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[請按以下格式回答，填入投資活動現金流量之影響數(包含+(流入)或-(流出))，若該項目不影響投資活動現金流量，請填入「不影響」。]

|         |  |
|---------|--|
| a.      |  |
| b.      |  |
| c.      |  |
| d.      |  |
| e.      |  |
| f.      |  |
| Total : |  |

六、(16 points)The following information is available for the Avisa Company for the month of November.

- (a). On November 30, after all transactions have been recorded, the balance in the company's Cash account has a balance of \$27,267.
- (b). The company's bank statement shows a balance on November 30 of \$29,279.
- (c). Outstanding checks at November 30 include check #3030 in the amount of \$1,525 and check #3556 in the amount of \$1,459.
- (d). A credit memo included with the bank statement indicates that the bank collected \$770 on a noninterest-bearing note receivable for Avisa.
- (e). A debit memo included with the bank statement shows a \$67 NSF check from a customer, J. Brown.
- (f). A deposit placed in the bank's night depository on November 30 totaled \$1,675, and did not appear on the bank statement.

**Required :** Prepare the November bank reconciliation for the Avisa Company.