

淡江大學 108 學年度日間部寒假轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

33-1

考試日期：1月13日(星期一) 第2節

本試題共 三大題，四頁

本試題雙面印刷

一、選擇題(60%，每小題4分)

1. Which of the following is true of depreciation accounting?

- a. It is a matter of valuation.
- b. It is part of the matching of revenues and expenses.
- c. It retains funds by reducing income taxes and dividends.
- d. All of these answer choices are correct.

2. Williamson Corporation purchased a depreciable asset for €300,000 on January 1, 2016. The estimated residual value is €30,000, and the estimated useful life is 9 years. The straight-line method is used for depreciation. In 2019, Williamson changed its estimates to a total useful life of 5 years with a salvage value of €50,000. What is 2019 depreciation expense?

- a. €30,000
- b. €50,000
- c. €80,000
- d. €90,000

3. Thompson Company incurred research and development costs of €100,000 and legal fees of €50,000 to acquire a patent. The patent has a legal life of 20 years and a useful life of 10 years. What amount should Thompson record as Patent Amortization Expense in the first year?

- a. €0.
- b. € 5,000.
- c. € 7,500.
- d. €15,000.

4. The journal entries for a bank reconciliation

- a. may include a credit to Accounts Payable for bank error.
- b. may include a debit to Office Expense for bank service charges.
- c. may include a credit to Accounts Receivable for an NSF check.
- d. may include a debit to Accounts Payable for an NSF check.

5. Vivian, Inc had net sales in 2019 of €700,000. At December 31, 2019, before adjusting entries, the balances in selected accounts were: accounts receivable €125,000 debit, and allowance for doubtful accounts €1,200 debit. Vivian estimates that 2% of its net accounts receivable will prove to be uncollectable. What is the cash realizable value of the receivables reported on the statement of financial position at December 31, 2019?

- a. €112,200
- b. €109,800
- c. €111,000
- d. €122,500

6. On January 1, 2018, West Co. exchanged equipment for a £400,000 zero-interest-bearing note due on January 1, 2021. The prevailing rate of interest for a note of this type at January 1, 2018 was 10%. The present value of \$1 at 10% for three periods is 0.75. What amount of interest revenue should be included in West's 2019 income statement?

- a. £0
- b. £30,000
- c. £33,000
- d. £40,000

背面尚有試題

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Use the following information for questions 7 through 9.

Hudson, Inc. is a calendar-year corporation. Its financial statements for the years 2019 and 2018 contained errors as follows:

	2019	2018
Ending inventory	€3,000 overstated	€8,000 overstated
Depreciation expense	€2,000 understated	€6,000 overstated

7. Assume that the proper correcting entries were made at December 31, 2018. By how much will 2019 income before taxes be overstated or understated?

- a. €1,000 understated
- b. €1,000 overstated
- c. €2,000 overstated
- d. €5,000 overstated

8. Assume that no correcting entries were made at December 31, 2018. Ignoring income taxes, by how much will retained earnings at December 31, 2019 be overstated or understated?

- a. €1,000 understated
- b. €5,000 overstated
- c. €5,000 understated
- d. €9,000 understated

9. Assume that no correcting entries were made at December 31, 2018, or December 31, 2019 and that no additional errors occurred in 2020. Ignoring income taxes, by how much will working capital at December 31, 2020 be overstated or understated?

- a. €0
- b. €2,000 overstated
- c. €2,000 understated
- d. €5,000 understated

10. Turner Corporation acquired two inventory items at a lump-sum cost of €50,000. The acquisition included 3,000 units of product LF, and 7,000 units of product 1B. LF normally sells for €15 per unit, and 1B for €5 per unit. If Turner sells 1,000 units of LF, what amount of gross profit should it recognize?

- a. €1,875
- b. €5,625.
- c. €10,000.
- d. €11,875.

11. On January 2, 2017, LexxMark Co. issues 2,000 convertible preference shares that have a par value of €20 per share. The shares were issued at a price of €400 per share. On December 31, 2019, LexxMark Co. repurchases the convertible preference shares for €820,000. On this date, LexxMark will record

- a. A loss of €20,000.
- b. A credit to Share Premium—Conversion Equity €40,000.
- c. A debit to Retained Earnings €20,000.

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d. A credit to Share Capital—Preference €40,000.

12. Santo Corporation declares and distributes a cash dividend that is a result of current earnings. How will the receipt of those dividends affect the investment account of the investor under each of the following accounting methods?

	<u>Fair Value Method</u>	<u>Equity Method</u>
a.	No Effect	Decrease
b.	Increase	Decrease
c.	No Effect	No Effect
d.	Decrease	No Effect

13. Sycamore, Inc. purchased €100,000 of 8 percent bonds of Alvarado Industries on January 1, 2019, at a discount, paying €92,278. The bonds mature January 1, 2024, and yield 10 percent; interest is payable each July 1 and January 1. Sycamore has a business model whose objective is to hold assets in order to collect contractual cash flows and the contractual terms of the financial asset provides specified dates with regard to cash flows that are solely payments of principal and interest. On December 31, 2019, when the market rate of interest is 12%, and the fair value of the bonds is €89,934, Sycamore will record interest revenue of

- a. €5,396 b. €4,645 c. €4,497 d. €4,614

14. Entertainment Tonight, Inc. manufactures and sells stereo systems that include an assurance-type warranty for the first 90 days. Entertainment Tonight also offers an optional extended coverage plan under which it will repair or replace any defective part for 2 years beyond the expiration of the assurance-type warranty. The total transaction price for the sale of the stereo system and the extended warranty is €3,000. The standalone price of each is €2,300 and €900, respectively. The estimated cost of the assurance-warranty is €350. The accounting for warranty will include a

- a. debit to Warranty Expense, €900.
b. debit to Warranty Liability, €350
c. credit to Warranty Liability, €900
d. credit to Unearned Warranty Revenue, €900

15. Cooper Construction Company had a contract starting April 2018, to construct a €24,000,000 building that is expected to be completed in September 2020, at an estimated cost of €22,000,000. At the end of 2018, the costs to date were €10,120,000 and the estimated total costs to complete had not changed. The progress billings during 2018 were €4,800,000 and the cash collected during 2018

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was €3,200,000. Cooper uses the percentage-of-completion method.

At December 31, 2018 Cooper would report Construction in Process in the amount of:

- a. € 920,000 b. €10,120,000 c. €11,040,000 d. € 9,440,000

二、

淡江公司於 X6 年開始從事養鴨業務，X6 年間相關資料如下：

- (1)X6 年 9 月 1 日購買 10,000 隻 2 個月大的小鴨，每隻小鴨價格為\$100。公司估計若 10,000 隻小鴨立即出售，應支付運送小鴨至市場之運輸費用\$10,000 及代理商及經銷商之佣金 \$15,000。該批小鴨中有 4,500 隻母鴨將飼養熟齡後生產鴨蛋，另外 5,500 隻則擬飼養熟齡後當肉鴨出售。
- (2)X6 年 11 月底出售 2,000 隻鴨，每隻鴨之淨公允價值為\$140。
- (3)X6 年 12 月份共產出 5,000 斤鴨蛋，每斤鴨蛋淨公允價值為\$40。
- (4)所飼養之鴨子於 X6 年底產出 800 隻小鴨，每隻小鴨之淨公允價值為\$60。該批小鴨飼養熟齡後生產鴨蛋。
- (5)X6 年 12 月 31 日有 100 隻 6 個月大之蛋鴨染病死亡，此時估計六個月大鴨子之淨公允價值為\$150。

試作：

為淡江公司作 X6 年間與生物資產相關之所有分錄。(20%)

三、

淡江電信公司與某客戶簽訂平板綁門號合約，合約內容明定需綁約 36 個月，每月月租費\$500 (可享吃到飽之上網服務)，即可以\$1,200 之合約價格取得上網專用平板。簽約時該客戶僅需支付合約價格\$1,200。已知市場上該平板空機售價為\$8,400，購入成本\$5,000，每月吃到飽上網之月租費單獨售價為\$600。假設折扣係與每一個履約義務均相關。

試作：請為淡江電信公司作下列日期分錄(20%)

- 1.簽約日相關分錄。
- 2.收到客戶支付第一個月租費\$500 之分錄。
- 3.假設客戶於支付第十個月之月租費後，旋即決定依合約支付違約金\$5,000 終止合約，請作終止合約之相關分錄

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