

# 淡江大學 109 學年度日間部轉學生招生考試試題

系別：會計學系三年級

科目：會計學(二)

50

考試日期：7月22日(星期三) 第2節

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## 一、MULTIPLE CHOICE (40%)

1. Mae Jong Corp. issued 1,000 convertible bonds at the beginning of 2019. The bonds have a four-year term with a stated rate of interest of 6 percent, and are issued at par with a face value of €1,000 per bond (the total proceeds received from issuance of the bonds are €1,000,000). Interest is payable annually at December 31. Each bond is convertible into 250 ordinary shares with a par value of €1. The market rate of interest on similar non-convertible debt is 9 percent. Assume that at the issuance date, €97,187 was credited to Share Premium—Conversion Equity. The bonds were not converted at maturity and Mae Jong pays off the convertible debt holders. What amount will Mae Jong record as a gain or a loss on this transaction?

- a. € -0-
- b. €97,187
- c. €24,297
- d. €250,000

2. On January 1, 2017, Korsak, Inc. established a share appreciation rights plan for its executives. It entitled them to receive cash at any time during the next four years for the difference between the market price of its ordinary shares and a pre-established price of €20 on 60,000 SARs. Current fair values of the shares are as follows:

January 1, 2017	€35 per share
December 31, 2017	38 per share
December 31, 2018	30 per share
December 31, 2019	33 per share

Compensation expense relating to the plan is to be recorded over a four-year period beginning January 1, 2017. What amount of compensation expense should Korsak recognize for the year ended December 31, 2018?

- a. €0
- b. €30,000
- c. €300,000
- d. €150,000

3. Five years ago, Dunn Trading Co. issued 2,500 ordinary shares. The shares have a £2 par value and sold at that time for £12 per share. On January 1, 2019, Dunn Trading Co. Purchased 1,000 of these shares for £24 per share. On September 30, 2019, Dunn reissued 500 of the shares for £28 per share. The journal entry to record the reissuance will include

- a. A debit to Treasury Shares £12,000.
- b. A credit to Share Premium—Treasury £2,000.
- c. A credit to Treasury Shares £14,000.
- d. A credit to cash £14,000.

4. Foyle, Inc., had 560,000 ordinary shares and outstanding at December 31, 2018. On July 1, 2016,

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an additional 40,000 shares were issued for cash. Foyle also had unexercised share options to purchase 32,000 ordinary shares at £15 per share outstanding at the beginning and end of 2019. The average market price of Foyle's ordinary shares was £20 during 2019. What is the number of shares that should be used in computing diluted earnings per share for the year ended December 31, 2019?

- a. 580,000
- b. 588,000
- c. 608,000
- d. 612,000

5. A company buys an oil rig for €2,000,000 on January 1, 2014. The life of the rig is 10 years and the expected cost to dismantle the rig at the end of 10 years is €400,000 (present value at 10% is €154,220). 10% is an appropriate interest rate for this company. What expense should be recorded for 2019 as a result of these events?

- a. Depreciation expense of €240,000
- b. Depreciation expense of €200,000 and interest expense of €15,422
- c. Depreciation expense of €200,000 and interest expense of €40,000
- d. Depreciation expense of €215,422 and interest expense of €15,422

6. Winter Co. is being sued for illness caused to local residents as a result of negligence on the company's part in permitting the local residents to be exposed to highly toxic chemicals from its plant. Winter's lawyer states that it is probable that Winter will lose the suit and be found liable for a judgment costing Winter anywhere from €1,200,000 to €6,000,000. However, the lawyer states that the most probable cost is €3,600,000. As a result of the above facts, Winter should accrue

- a. a loss contingency of €1,200,000 and disclose an additional contingency of up to €4,800,000.
- b. a loss contingency of €3,600,000 and disclose an additional contingency of up to €2,400,000.
- c. a loss contingency of \$3,600,000 but *not* disclose any additional contingency.
- d. no loss contingency but disclose a contingency of \$1,200,000 to \$6,000,000.

7. At the beginning of 2017, Gannon Company received a three-year zero-interest-bearing €1,000 trade note. The market rate for equivalent notes was 8% at that time. Gannon reported this note as a €1,000 trade note receivable on its 2017 year-end statement of financial position and €1,000 as sales revenue for 2017. What effect did this accounting for the note have on Gannon's net earnings for 2017, 2018, 2019, and its retained earnings at the end of 2019, respectively?

- a. Overstate, overstate, understate, zero

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- b. Overstate, understate, understate, understate
- c. Overstate, overstate, overstate, overstate
- d. None of these answer choices are correct.

8. Kennison Company has cash in bank of £10,000, restricted cash in a separate account of £3,000, and a bank overdraft in an account at another bank of £1,000. Kennison should report cash of

- a. £9,000.
- b. £10,000.
- c. £12,000.
- d. £13,000.

9. On April 15 of the current year, a fire destroyed the entire uninsured inventory of a retail store. The following data are available:

Sales, January 1 through April 15	€300,000
Inventory, January 1	50,000
Purchases, January 1 through April 15	250,000
Markup on cost	25%

The amount of the inventory loss is estimated to be

- a. €60,000.
- b. €30,000.
- c. €75,000.
- d. €50,000.

10. On January 3, 2017, Munoz Co. purchased machinery. The machinery has an estimated useful life of eight years and an estimated residual value of €30,000. The depreciation applicable to this machinery was €65,000 for 2019, computed by the sum-of-the-years'-digits method. The acquisition cost of the machinery was

- a. €360,000.
- b. €390,000.
- c. €420,000.
- d. €468,000.

二、淡江汽車公司於 X1 年 12 月 31 日銷售汽車 10 輛，每輛售價 3 百萬元，並提供 2 年免費維修服務，根據經驗公司預估每輛車相關維修費用平均為 3 萬元。該銷售方案另提供顧客選購延長保固之方案，若客戶另支付現金 12 萬元，即可以再延長保固期間 3 年，計有 5 輛車主參加此方案。

各年針對此 10 輛車之相關保固支出(均支付現金)如下：

1. X2 年度共支付維修支出 10 萬元
2. X3 年度共支付維修支出 25 萬元
3. X4 年度共支付延長維修方案之支出 17 萬元

試作：

淡江公司 X1 年、X3 年及 X4 年之相關分錄。(17%)

背面尚有試題

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三、甲公司於 X2 年底進行調整分錄時，檢視相關資料發現下列事項，請分別為每一事項作甲公司 X2 年底應有之分錄：(不考慮所得稅) (25%)

1. 甲公司採定期盤存制，X1 年底有一筆起運點交貨之進貨\$300,000，於 X1 年 12 月 29 日已起運，但因為甲公司於 X1 年底尚未收到，所以該年度存貨盤點時並未計入，且該進貨於 X2 年 1 月收到時，甲公司才入帳。
2. 甲公司於 X1 年 7 月 1 日支付 3 年之保險費\$36,000，支付時借記“保險費用”，但 X1 年底並未作應有之調整分錄。
3. 甲公司於 X1 年 1 月 1 日對某機器進行大修，支付\$50,000，該支出應該屬於資本支出，但甲公司當時卻誤以收益支出處理，借記修理費用。該機器於修理後剩餘耐用年限 5 年，無殘值，公司採直線法提列折舊。
4. 甲公司於 X1 年 5 月 1 日以每股\$20，購入公司股票 3,000 股為庫藏股，是日公司誤記為“證券投資”科目，於 X1 年 8 月 2 日以每股\$25 出售 2,000 股，公司認列“處分投資利益”科目\$10,000，其餘庫藏股票 1,000 股，於 X1 年底每股公允價值為\$22，公司於損益表認列\$2,000 之未實現持有利益。至 X2 年底該等庫藏股每股公允價值仍為\$22，均尚未出售。
5. 甲公司於 X1 年 1 月 1 日發行公司債，票面金額\$10,000,000，票面利率 10%，每年底付息一次，發行時之有效利率為 8%，該公司債以\$11,500,000 溢價發行。但公司於 X1 年底及 X2 年底付息時均直接借記利息費用\$1,000,000 並貸記等額之現金。

四、請採用下列格式說明 a-f 之各項目於編製間接法之現金流量表時，應歸屬於甲、乙、丙、丁或戊之活動項下：(18%)

- 甲：營業活動現金流量本期損益調整之加項
- 乙：營業活動現金流量本期損益調整之減項
- 丙：投資活動現金流量
- 丁：籌資活動現金流量
- 戊：無須報導於現金流量表

項目	現金流量表之位置 (請以代號甲、乙、丙、丁或戊回答即可)
a. 償還短期銀行借款	
b. 採權益法投資認列之被投資公司 當期淨損	
c. 處分設備之利益	
d. 宣告並發放股票股利	
e. 購入專利權	
f. 攤銷後成本債券投資之本年度溢價 攤銷	

試題結束