

淡江大學 109 學年度日間部寒假轉學生招生考試試題

系別：會計學系二年級

科目：會計學

考試日期：1月18日(星期一) 第2節

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I. Visual Company understated its 2016 ending inventory by NT\$22,000.

Instructions: Determine the impact this error has on ending inventory, cost of goods sold, and equity in 2016 and 2017. (12%)

ANS :	2016	2017
Ending inventory		
Cost of goods sold		
Equity		

II. The following ratios have been computed for Morgan Company for 2017. (20%)

Profit margin	12.5%
Times interest earned	8 times
Accounts receivable turnover	4 times
Acid-test ratio	2 : 1
Current ratio	3 : 1
Debt to assets ratio	20%

Morgan Company's 2017 financial statements with missing information follow:

MORGAN COMPANY
Comparative Statements of Financial Position
December 31,

<u>Assets</u>	<u>2017</u>	<u>2016</u>
Property, plant, and equipment (net).....	\$ 200,000	\$ 160,000
Inventory	? (8)	50,000
Accounts receivable (net).....	? (6)	40,000
Short-term Investments	10,000	25,000
Cash.....	<u>30,000</u>	<u>45,000</u>
Total assets.....	<u>\$? (9)</u>	<u>\$320,000</u>
 <u>Equity and liabilities</u>		
Share capital – ordinary.....	\$ 220,000	\$ 200,000
Retained earnings	60,000	35,000
Bonds payable	? (10)	20,000
Accounts payable	? (7)	30,000
Short-term notes payable.....	<u>40,000</u>	<u>35,000</u>
Total equity and liabilities	<u>\$?</u>	<u>\$320,000</u>

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MORGAN COMPANY			
Income Statement			
For the Year Ended December 31, 2017			
Net sales		\$200,000	
Cost of goods sold		<u>75,000</u>	
Gross profit		125,000	
Expenses:			
Depreciation expense	\$?		(5)
Selling expenses	8,000		
Administrative expenses	<u>12,000</u>		
Income from operations		<u>?</u>	(4)
Interest expense		5,000	
Income before income taxes		?	(2)
Income tax expense		<u>?</u>	(3)
Net income		<u>\$?</u>	(1)

Use the above ratios and information from the Morgan Company financial statements to fill in the missing information on the financial statements.

1).	2).	3).	4).	5).
6).	7).	8).	9).	10).

III. Multiple choice (Fill the answers to table)(15%)

1).	2).	3).	4).	5).
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1. On its December 31, 2015, statement of financial position, Trump Co. reported its investment in non-trading securities, which had cost \$600,000, at fair value of \$550,000. At December 31, 2016, the fair value of the securities was \$585,000. What should Trump report on its 2016 income statement as a result of the increase in fair value of the investments in 2016?

- a. \$0.
- b. Unrealized loss of \$15,000.
- c. Realized gain of \$35,000.
- d. Unrealized gain of \$35,000.

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2. At December 31, 2016, Jeter Corp. had the following equity investments that were purchased during 2016, its first year of operation:

	Cost	Fair Value	Unrealized Gain (Loss)
Trading Investments:			
Security A	\$ 90,000	\$ 60,000	\$(30,000)
B	15,000	20,000	5,000
Totals	\$105,000	\$ 80,000	\$(25,000)
 Non-trading Investments:			
Security Y	\$ 70,000	\$ 80,000	\$10,000
Z	85,000	55,000	(30,000)
Totals	\$155,000	\$135,000	\$(20,000)

All market declines are considered temporary. Fair value adjustments at December 31, 2016 should be established with a corresponding charge against

	Income	Equity
a. \$45,000	\$	0
b. \$30,000	\$30,000	
c. \$25,000	\$20,000	
d. \$25,000	\$	0

3. Principles of internal control suggest that (choose one):

- a. Responsibility for a series of related transactions (such as placing orders, receiving and paying for merchandise) should be assigned to one employee.
- b. Responsibility for individual tasks should be shared by more than one employee so that one serves as a check on the other.
- c. Employees who handle considerable cash and easily transferable assets should be bonded.
- d. Try to increase E-commerce exploits and naively believe that employees can control the related risks.

4. Bear Co. purchased \$500,000 of bonds at par. Bear management has an active trading business model for this investment. At December 31, Bear received annual interest of \$20,000, and the fair value of the bonds was \$470,400. In Bear Co.'s year-end statement of financial position what amount will be reported for the bond investment and how much total income/loss will be reported on its income statement?

	Statement of financial position	Income statement
a.	\$500,000	\$20,000
b.	\$470,400	\$20,000
c.	\$470,400	(\$9,600)
d.	\$470,400	\$49,600

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5. 若特定會計處理尚無相關準則或解釋可依循，企業應依下列何者為最優先參考資源，以作為適當會計處理？

- a. IASB(國際會計準則理事會)發布的觀念架構
- b. IASB 及 IASC(國際會計準則委員會)所發佈的正式文件
- c. IASB 及 IASC 所發佈之其他指引
- d. 特殊行業及長期普遍接受之會計實務

IV. 試分類下列項目於財務狀況表(16%)

項目	財務狀況表分類	屬於存貨者 請打勾
舉例：淡江大學的蛋捲廣場	不動產、廠房及設備	<input type="checkbox"/>
1. 木柵動物園的馬來糕		<input type="checkbox"/>
2. 台北市政府對外授權的熊讚營業用肖像(LOGO)		<input type="checkbox"/>
3. 宏碁寄銷在法雅客的 100 台平板電腦		<input type="checkbox"/>
4. 7-11 的 OPEN 將與 Please 美眉		<input type="checkbox"/>
5. 花蓮養雞場的放山雞		<input type="checkbox"/>
6. 當舖的賓士轎車		<input type="checkbox"/>
7. 達麗建設公司帳上的營建用地與在建房地		<input type="checkbox"/>
8. 咖啡店購入三箱圓仔抽取式衛生紙供營業使用		<input type="checkbox"/>

V. 請填入相應的會計品質特性(16%)

1. 資訊必須於影響使用者之決策前提供：_____
2. 協助決策者確認或修正以前之預期：_____
3. 提供財務報表附註、附表補充說明：_____
4. 資訊報導並無偏見，不企圖影響資訊使用者的決策方向：_____
5. 會計資訊內容是理性且具備相當知識的使用者所能夠了解的：_____
6. 企業採用與產業內其他企業相同的會計政策：_____
7. 能夠協助決策者對未來事件之可能結果作合理預測的會計資訊品質：_____
8. 辦公室添購不銹鋼置物架\$3,000，估計可用 10 年，卻列為當期費用：_____

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VI. 計算題-請填入空格(21%)

1. 設永裕商店本期購貨全部為賒購，本期銷貨成本\$400,000，期初存貨比期末存貨少\$25,000，期初應付帳款\$36,000，期末應付帳款\$65,000，則本期應付帳款付現數額為？
2. 甲公司於2016年初以\$4,000,000取得乙公司30%股權，投資成本與取得股權淨值份額相等，乙公司於2016/7/1宣告並發放股票股利\$150,000，2016年乙公司淨利為\$5,000,000，綜合淨利為\$6,000,000，請計算2016/12/31甲公司對乙公司股權投資科目之帳面金額為何？
3. 大名公司因颱風造成產品泡水情形，該泡水產品之成本為\$190,000，定價為\$270,000，今估計需花費\$20,000修理該產品後，可依定價之2/3出售。該泡水產品之淨變現價值為何？
4. 甲公司有關資料如下：銷貨淨額\$180,000，進貨運費\$4,500，進貨折扣\$2,500，期末存貨\$12,000，假設銷貨毛利為銷貨淨額的40%，則可供銷售商品成本為？
5. 當丁公司採備抵法(1)沖銷壞帳及(2)期末提列壞帳費用時，對應收帳款帳面價值的影響分別為：(1)? (2)?

1).	2).	3).	4).	5. (1)
				(2)