

淡江大學 110 學年度碩士班招生考試試題

系別：會計學系

科目：中級會計學

2-1

考試日期：3月7日(星期日) 第1節

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本試題雙面印刷

一、選擇題：(20%，每題2%)

- Fences and parking lots are reported on the statement of financial position as
 - current assets.
 - land improvements.
 - land.
 - property and equipment.
- How many item(s) in the following does IFRS require that a single amount be disclosed within the income statement:
 - financial cost, (2) the post-tax profit/loss on discontinued operations, (3) operating income, (4) other incomes and expenses
 - One item.
 - Two items.
 - Three items.
 - Four items
- Using IFRS, which of the following items is matched correctly with its basis of valuation for purposes of reporting on the statement of financial position?

<u>Item</u>	<u>Basis of Valuation</u>
I. Inventory	Cost
II. Prepaid expenses	Cost
III. Trading Receivables	Cash realizable value
IV. Debt Investment held for collection	Fair Value

 - I, II, and III
 - II, III, and IV
 - II and III
 - All of the four items
- Cost estimates on a long-term contract may indicate that a loss will result on completion of the entire contract. In this case, the entire expected loss should be
 - the cost-recovery method defers recognition of the loss to the time when the contract is completed.
 - deferred and recognized when the contract is completed, regardless of whether the percentage-of-completion or cost-recovery method is employed.
 - recognized in the current period, and reported as a current liability (estimated liability) under both the percentage-of-completion and the cost-recovery methods.

背面尚有試題

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(D) no action taken until profits exist upon construction completion under both the percentage-of-completion and the cost-recovery methods.

5. If both ending inventory and purchases and related accounts payable are understated for 2019, assume this purchase was recorded and paid for in the year 2020, the effects of this error on net income(NI) for 2019 and 2020, and current ratio (if greater than 1) at December 31, 2019, respectively, are

	<u>NI for 2019</u>	<u>NI for 2020</u>	<u>2019 CR</u>
(A)	no effect,	overstatement,	overstatement.
(B)	no effect,	understatement,	no effect.
(C)	no effect,	no effect,	overstatement.
(D)	no effect,	no effect,	no effect.

Use the following information for the question 6 and 7:

Mt. Horeb Alpaca Co. has a herd of 150 alpaca. The alpaca are sheared once a quarter to harvest valuable wool that is used in designer sweaters. Mt. Horeb has the following information related to the alpaca herd at July 1, 2020, and during the first quarter of the fiscal year.

Alpaca

Carrying value, July 1, 2020	\$120,000
Change in fair value due to growth and price changes	7,700
Decrease in fair value due to harvest	975
Alpaca wool harvested during the first quarter (at fair value)	13,000
Cost to sell related to the harvested wool	1,000

6. At September 30, 2020, what is the value of the shearing alpaca and wool inventory on the statement of financial position?

	<u>Shearing Alpaca</u>	<u>Wool Inventory</u>
(A)	\$126,725	\$12,000
(B)	\$126,725	\$13,000
(C)	\$113,275	\$12,000
(D)	\$113,275	\$13,000

7. On the first quarter's income statement, 2020, what amount of unrealized gain or loss on agricultural assets will be reported?

(A) Unrealized Gain of \$6,275	(B) Unrealized Gain of \$6,725
(C) Unrealized Gain of \$18,725	(D) Unrealized Gain of \$19,725

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8. On January 2, 2019, Lutz Inc. purchased a patent with a cost of CHF1,880,000 and a useful life of 4 years. At December 31, 2019, and December 31, 2020, the company determines that impairment indicators are present. The following information is available for impairment testing at each year end:

	<u>12/31/2019</u>	<u>12/31/2020</u>
Fair value less costs to sell	CHF1,430,000	CHF840,000
Value-in-use	CHF1,500,000	CHF890,000

The company's 2020 income statement will report

- (A) Amortization Expense of CHF470,000.
(B) Amortization Expense of CHF470,000 and a Loss on Impairment of CHF50,000.
(C) Amortization Expense of CHF500,000 and Loss on Impairment of CHF110,000.
(D) Loss on impairment of CHF140,000.
9. Tamkang company has an investment in 30% of shares of SC corporation. At the beginning of year 1, the carrying amounts of investments using equity method are \$40,000. SC company reports a net loss of \$200,000 for year 1 and a net income of \$50,000 for year 2. How much of Equity Investment Income for Tamkang Company should recorded during year 2
- (A) \$0 (B) \$5,000
(C) \$15,000 (D) none of the above

10. The transactions for Company C during the year 2020 :

building acquisition by exchange of Land	\$382,000
cash acquisition of treasury shares	80,000
cash collected from the principal of loan to Company D	294,000
cash dividends paid	190,000
cash purchase of equipment	106,000
unrealized gain on revaluation	200,000

What is the cash flows from investing activity for Company C during the year 2020?

- (A) \$106,000 cash outflows (B) \$186,000 cash inflows
(C) \$188,000 cash inflows (D) \$388,000 cash inflows

二、簡答題：

1. 簡要敘述遞耗資產之探勘成本之二種可行之會計處理方法，你比較支持哪一種方法，為什麼？(10%)
2. 當企業接受政府補助之設備支出時，IFRS 規定的會計處理觀點是什麼？有關此折舊性設備的政府補助，其會計分錄處理方式有二，請說明之。(10%)

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三、淡水公司以\$5,150,000出售一筆三年期應收帳款\$5,000,000。淡水公司並保留對顧客服務的義務，假設未來收取之費用（服務收入）與服務之補償（服務成本）之現值有下列二種情況：

	情況一	情況二
收取之費用	\$450,000	\$150,000
服務之補償	300,000	280,000

試作：依上列二種假設情況，分別計算出售應收帳款損益、服務資產、與服務負債之金額。（20%）

四、甲公司 X5 年 1 月 1 日以現金\$964,540 購買 1,000 張乙公司之公司債，每張面額\$1,000，票面利率 4%，每年 12 月 31 日支付利息，市場利率為 5%，X8 年 12 月 31 日到期。甲公司將此投資分類為按攤銷後成本衡量債券投資，並採用有效利率法攤銷折價。X5 年底及 X6 年底該公司債投資總帳面金額分別為\$972,767 及\$981,405。

X5 年底甲公司判斷對乙公司之公司債自原始認列後信用風險並未顯著增加，但 X6 年底甲公司財務狀況明顯惡化，甲公司因而評估認為該債權自原始認列後信用風險已顯著增加。假設該債權於報導日重新評估之 12 個月預期信用損失及存續期間預期信用損失金額分別如下：

	X5 年 12 月 31 日	X6 年 12 月 31 日
12 個月預期信用損失	\$10,000	\$15,000
存續期間預期信用損失	22,000	36,000

X7 年 7 月 1 日甲公司出售此債券投資，連同利息共得現金\$1,000,000。

試作：

1. 作甲公司 X5 年底及 X6 年底與該公司債投資預期信用損失相關之分錄。(10%)
2. 作甲公司 X7 年 7 月 1 日出售債券投資相關分錄。(10%)

五、台北公司 2020 年初將一輛卡車以融資租賃出租台南公司，約定每年年底收取租金\$600,000，租期 5 年，租期屆滿日該卡車之估計殘值為\$100,000，台南公司保證其中\$50,000，並預期租期屆滿日會就殘值保證支付\$8,000。該卡車為台北公司 2019 年所購入，2020 年初時的帳面金額等於公允價值\$2,000,000。另外，台北公司因此項租賃所產生之原始直接成本為 \$164,615，於 2020 年初支付。

($P_{5,10\%} = 3.790787$, $p_{5,10\%} = 0.620921$; $P_{5,11\%} = 3.695897$, $p_{5,11\%} = 0.593451$; $P_{5,12\%} = 3.604776$, $p_{5,12\%} = 0.567427$; $P_{5,13\%} = 3.517231$, $p_{5,13\%} = 0.542760$; $P_{5,14\%} = 3.433081$, $p_{5,14\%} = 0.519369$)

試作：

1. 求出此項租賃台北公司衡量之租賃給付。(5%)
2. 求出此項租賃之租賃投資淨額。(5%)
3. 求出此項租賃之租賃隱含利率。(5%)
4. 求出 2021 年底台北公司應認列之利息收入。(5%)