

銘傳大學 105 年度研究所碩士班招生考試
 企業管理學系碩士班組、財務金融碩士班、國際企業學系碩士班、風險管理與保險學系碩士班
 第二節「會計學」試題

(第 1 頁 共 4 頁)(限用答案本作答)

可使用計算機 不可使用計算機

一、MULTIPLE CHOICE (60%)

請依下列表格格式寫出選擇題的答案(否則不予計分) **請於答案紙作答。**

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20

1. The economic entity assumption requires that the activities
 - a. of different entities can be combined if all the entities are corporations.
 - b. must be reported to the Securities and Exchange Commission.
 - c. of a sole proprietorship cannot be distinguished from the personal economic events of its owners.
 - d. of an entity be kept separate from the activities of its owner.

2. Mofro's Computer Repair Shop started the year with total assets of \$270,000 and total liabilities of \$180,000. During the year, the business recorded \$450,000 in computer repair revenues, \$270,000 in expenses, and Mofro withdrew \$45,000. The owner's equity of the ended year for Mofro's Computer Repair Shop was
 - a. \$225,000.
 - b. \$180,000.
 - c. \$135,000.
 - d. \$90,000.

3. Adjusting entries are made to ensure that:
 - a. expenses are recognized in the period in which they are incurred.
 - b. revenues are recorded in the period in which they are earned.
 - c. balance sheet and income statement accounts have correct balances at the end of an accounting period.
 - d. All of the above.

4. The normal balance of any account is the
 - a. left side.
 - b. right side.
 - c. side which increases that account.
 - d. side which decreases that account.

5. Closing entries are necessary for
 - a. permanent accounts only.
 - b. temporary accounts only.
 - c. both permanent and temporary accounts.
 - d. permanent or real accounts only.

6. The ending owner's equity amount is shown on
 - a. the balance sheet only.
 - b. the owner's equity statement only.
 - c. both the income statement and the owner's equity statement.
 - d. both the balance sheet and the owner's equity statement.

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7. Atlantis Company's ending inventory is overstated NT\$122,000. The effects of this error on the current year's and next year's cost of goods sold, respectively, are:

- a. overstated, und overstated b. understated, overstated
c. overstated, ov overstated d. understated, understated.

8. As a result of a thorough physical inventory, Railway Company, Ltd. determined that it had inventory worth €180,000 at December 31, 2017. This count did not take into consideration the following facts. Rogers Consignment store currently has goods worth €35,000 on its sales floor that belong to Railway but are being sold on consignment by Rogers. Railway purchased €13,000 of goods that were shipped on December 27, F.O.B shipping point, that will be received by Railway on January 3. On December 30, Railway sold and shipped f.o.b. destination €20,000 worth of inventory. These goods arrived at the buyer's place of business on January 2, 2018. Determine the correct amount of inventory that Railway should report.

- a. €248,000 b. €215,000 c. €228,000 d. €208,000.

9. Never Company developed the following information about its inventories in applying the lower-of-cost-or-net realizable value (LCNRV) basis in valuing inventories:

Product	Cost	NRV
A	\$171,000	\$180,000
B	120,000	114,000
C	240,000	243,000

If Never applies the LCNRV basis, the value of the inventory reported on the statement of financial position would be

- a. \$531,000 b. \$537,000 c. \$525,000 d. \$543,000.

10. The cash account shows a balance of \$45,000 before reconciliation. The bank statement does not include a deposit of \$2,300 made on the last day of the month. The bank statement shows a collection by the bank of \$940 and a customer's check for \$320 was returned because it was NSF. A customer's check for \$450 was recorded on the books as \$540, and a check written for \$79 was recorded as \$97. The correct balance in the cash account was

- a. \$45,512. b. \$45,548. c. \$45,728. d. \$47,848.

11. Depreciation is a process of:

- a. valuation. b. cost allocation. c. cash accumulation. d. appraisal.

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12. Presto Company purchased equipment and these costs were incurred:

Cash price	\$45,000
Sales taxes	3,600
Insurance during useful life	640
Installation and testing	<u>860</u>
Total costs	<u>\$50,100</u>

Presto will record the acquisition cost of the equipment as

- a. \$45,000. b. \$48,600. c. \$49,460. d. \$50,100.

13. Maggie Sharrer Company borrows R\$88,500 on September 1, 2014, from Sandwich Bank by signing an R\$88,500, 12%, one-year note. What is the accrued interest at December 31, 2014?

- a. R\$2,655. b. R\$3,540. c. R\$4,425. d. R\$10,620.

14. ABC Corporation issues 1,000 €10 par ordinary shares value at €12 per share. In recording the transaction, credits are made to:

- a. Share Capital—Ordinary €10,000 and Share Premium—Ordinary €2,000.
b. Share Capital—Ordinary €12,000.
c. Share Capital—Ordinary €10,000 and Gain from Sale of Shares €2,000.
d. Share Capital—Ordinary €10,000 and Retained Earnings €2,000.

15. A company had a beginning balance in retained earnings of \$43,000. It had net income of \$6,000 and paid out cash dividends of \$5,625 in the current period. The ending balance in retained earnings equals:

- a. \$54,625. b. \$42,625. c. \$11,625. d. \$43,375.

16. 新產品的研究，於 ×6 年時研發成功新產品，在這段研發期間總共耗費了 \$150,000，同年黑星公司向政府申請專利權保護，花費了 \$50,000 向政府申請註冊，試問黑星公司專利權的入帳成本為：

- a. \$150,000 b. \$50,000 c. \$200,000 d. \$100,000

17. 以下哪一項交易，不影響企業的每股盈餘？

- a. 在市場上買回流通在外股票、增加庫藏股票餘額
b. 以買進時成本價再度賣出庫藏股票
c. 認列銷貨收入
d. 宣告並發放普通股現金股利

18. 甲公司於 ×3 年 7 月 1 日以 \$87,500 購入乙公司發行面額 \$100,000，票面利率 8% 之公司債，每年 6/30 及 12/31 付息。假設此債券投資之有效利率為 10%，甲公司此債券投資為經常交易，×3 年底此債券之市價為 \$95,000，則黃昏公司 ×3 年底應報導之債券投資金額為：

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- a. \$87,875 b. \$95,000 c. \$91,000 d. \$87,500

19. 大米公司於×3年1月1日以\$500,000買入大鼠公司普通股股份40%，若大鼠公司在×3年12月31日宣告並發放現金股利\$400,000，並報導當年之淨利為\$1,000,000。試問大米公司於×3年12月31日對大鼠公司投資帳戶金額應為多少？

- a. \$740,000 b. \$110,000 c. \$440,000 d. \$500,000

20. 甲公司採應收帳款餘額百分比法提列壞帳，估計壞帳率為2%，×1年度賒銷\$2,500,000，賒銷退回\$50,000，×1年底調整前備抵壞帳借餘\$5,500，實際發生呆帳2,000，應收帳款\$1,000,000，則X1年底應收帳款淨變現價值應為多少？

- a. \$947,500 b. \$958,500 c. \$956,500 d. \$980,000

二、甲公司打算增加其分店，並決定以發行公司債的方式籌措資金。於×3年4月1日，以\$107,664的價格發行面額\$100,000，票面利率10%，5年期的公司債，有效利率為8%，付息日為每年的7月1日及12月31日。誠品公司採有效利率法攤銷公司債折(溢)價。X4年1月1日以102將一半債券提前贖回。

試作：(28%)

- (1) 請問此債券發行為折價或溢價？請說明原因，否則不予計分。
- (2) ×3年4月1日發行公司債之分錄。
- (3) 債券自×3年7月1日至×4年12月31日止之折(溢)價攤銷表。
- (4) ×3年7月1日及12月31日支付利息的分錄。
- (5) 編製×3年12月31日資產負債表上有關公司債的部分。
- (6) X4年1月1日以102將一半債券贖回的分錄。
- (7) ×4年7月1日支付利息的分錄。

三、16年1月1日甲公司的現金餘額為\$600，以下係該公司16年度的相關資訊：發行公司債\$1,600，支付供應商貨款\$1,200，購買長期債券\$140，支付員工薪資\$600，收到利息收入\$40，收到現金股利\$60，償還長期負債\$700，收自客戶現金\$3,800，出售固定資產收現\$900，付現購置固定資產\$560，發放現金股利\$100，支付營業費用\$200

試求：甲公司16年度：(12%)

- (1) 營業活動之現金流量 (2) 投資活動之現金流量 (3) 融資活動之現金流量
- (4) 16年12月31日現金餘額