

管理科學(乙組)  
銘傳大學八十九學年度金融研究所碩士班招生考試  
國際企業管理

第一節

會計學 試題

(可用計算機)

- I. Multiple Choice:(30%)
1. Net income will result during a time period when:
    - a. assets exceed liabilities
    - b. assets exceed revenues
    - c. expenses exceed revenues
    - d. revenues exceed expenses
  2. Debits:
    - a. increase both assets & liabilities
    - b. decrease both assets & liabilities
    - c. increase assets & decrease liabilities
    - d. decrease assets & increase liabilities
  3. A revenue account:
    - a. is increased by debits
    - b. is decreased by credits
    - c. has a normal balance of a debits
    - d. is increased by credits
  4. Which of the following is not part of the recording process?
    - a. analyzing transactions
    - b. preparing a trial balance
    - c. entering transactions in a journal
    - d. is created by credits
  5. Each of the following is a major type(or category) of adjusting entries except:
    - a. prepaid expenses
    - b. accrued revenues
    - c. accrued expenses
    - d. earned revenues
  6. The trial balance shows Supplies \$1,350 & Supplies Expense \$0. If \$600 of supplies are on hand at the end of the period, the adjusting entry is:

a. Supplies	600	c. Supplies expense	750	
	Supplies expense	600	Supplies	750
b. Supplies	750	d. Supplies expense	600	

Supplies expense 750

Supplies 600

7. In a work sheet, net income is entered in the following columns:
  - a. income statement-Dr. & balance sheet-Dr.
  - b. income statement-Dr. & balance sheet-Cr.
  - c. income statement-Cr. & balance sheet-Dr.
  - d. income statement-Cr. & balance sheet-Cr.
  
8. The sales accounts that normally have a debit balance are:
  - a. by importance
  - b. by liquidity
  - c. by longevity
  - d. alphabetically
  
9. If sales revenues are \$400,000, cost of goods sold is \$310,000, and operating expenses are \$60,000, the gross profit is:
  - a. sales discounts
  - b. sales returns & allowances
  - c. both a & b
  - d. neither a nor b
  
10. If sales revenues are \$400,000, cost of goods sold is \$310,000, and operating expenses are \$60,000, the gross profit is:
  - a. \$30,000
  - b. \$90,000
  - c. \$340,000
  - d. \$400,000
  
11. Mark Enterprises has current assets of \$80,000 & current liabilities of \$20,000. It's current ratio & working capital are:
  - a. 25:1;\$60,000
  - b. 4:1;\$60,000
  - c. 25:1;\$80,000
  - d. 4:1;\$80,000
  
12. The basic formula for computing earnings per share is net income divided by:
  - a. common shares authorized
  - b. common shares issued
  - c. common shares outstanding
  - d. common stock purchased
  
13. Which of the following approaches for bad debts is best described as a balance sheet method?
  - a. percentage of receivables basis
  - b. direct write-off method
  - c. percentage of sales basis
  - d. both a & b
  
14. Inventoriable costs consist of two elements: beginning inventory and

- a. ending inventory      c. cost of goods sold
- b. cost of goods purchased      d. cost of goods available for sale

15. The lower of cost or market basis may be applied to:

- a. categories of inventories      c. total inventory
- b. individual items of inventories      d. all of the above

II. 台北公司 89 年 3 月份交易資料如下：

- 3 月 1 日      成立公司，發行股票，獲得現金\$800,000
- 3 月 3 日      賒購商品\$500,000
- 3 月 5 日      支付 3 月份運輸貨車之租金\$7,500
- 3 月 10 日      賒銷商品\$400,000
- 3 月 12 日      支付前欠部分貨款\$350,000
- 3 月 15 日      客戶償還貨款\$350,000
- 3 月 18 日      接獲本月份報紙廣告帳單\$30,000
- 3 月 31 日      本月份尚未交付之工資計\$15,000

試作(16%)：台北公司 3 月份交易分錄(不必題列舊帳)

III. 台中公司 88 年 7 月 31 日試算表列示下列帳戶之餘額：

期初存貨	\$106,500
進貨	843,000
銷貨	1200,000
進貨運費	30,000
銷貨退回及讓價	22,500
銷貨運費	7,500
進貨退出及讓價	15,000
期末存貨	112,500

試作(14%)：列示損益表銷貨成本部份

IV. 第一公司民國 89 年 3 月底，帳列銀行存款餘額為\$32,496，銀行對帳單上之餘額則為\$27,754，經核對後發現下列情形：

- a. 3 月底送存之存款為\$6,244 銀行尚未入帳
- b. 本公司已請銀行止付之支票 1008，銀行因疏忽仍予支付
- c. 銀行扣收之手續費\$14，本公司尚未入帳
- d. 本公司送存銀行之客戶支票\$778，因存款不足退票
- e. 本公司開出之支票#921;\$1,564;#924;\$964;#925;\$774;持票人尚未前往銀行兌領

試作(20%)：銀行往來調節表

V. 台南公司在期末進行實施地盤點，並採用零售價法估計期末存貨。  
本年度各項資料如下：

	<u>成本</u>	<u>零售價</u>
銷貨		\$662,880
銷貨退回	\$64,890	5,235
期初存貨	439,200	98,850
進貨	2,940	659,205
進貨退出		4,410
期末實地盤點		107,400

試作(20%)：零售價法下，期末存貨之價值

試題完