

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
 Supplies expense 600
 - b. Supplies 750
 - c. Supplies expense 750
 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