

管理研究所

銘傳大學九十二學年度財務金融碩士班招生考試

國際企業

第一節

會計學 試題

可使用計算機

※可使用計算機※

I、單選題

請在答案本上依下列格式作答（題號務必標示清楚）：

1.	2.	3.	4.	5.
6.	7.	8.	9.	10.
11.	12.	13.	14.	15.

- Which one of the following represents the expanded basic accounting equation?
(A) $\text{Assets} = \text{Liabilities} + \text{Owner's Capital} + \text{Owner's Drawings} - \text{Revenue} - \text{Expenses}$.
(B) $\text{Assets} + \text{Owner's Drawings} + \text{Expenses} = \text{Liabilities} + \text{Owner's Capital} + \text{Revenues}$.
(C) $\text{Assets} - \text{Liabilities} - \text{Owner's Drawings} = \text{Owner's Capital} + \text{Revenues} - \text{Expenses}$.
(D) $\text{Assets} = \text{Revenues} + \text{Expenses} - \text{Liabilities}$.
- When making a payment from the petty cash fund for postage stamps, the following journal entry is made.
(A) Office Supplies..... XXXX
 Petty Cash..... XXXX
(B) Postage Expense..... XXXX
 Petty Cash..... XXXX
(C) Miscellaneous Expense..... XXXX
 Petty Cash..... XXXX
(D) No entry is made.
- Under the allowance method, writing off an uncollectible account.

- (A) affects only balance sheet accounts.
 - (B) affects both balance sheet and income statement accounts.
 - (C) affects only income statement accounts.
 - (D) is not acceptable practice.
4. A company purchased land for \$80,000 cash. Real estate brokers' commission was \$5,000 and \$7,000 was spent for demolishing an old building on the land before construction of a new building could start. Under the cost principle, the cost of land would be recorded at
- (A) \$87,000
 - (B) \$80,000
 - (C) \$85,000
 - (D) \$92,000
5. Santayana Company purchased a machine on January 1, 2000, for \$8,000 with an estimated salvage value of \$2,000 and an estimated useful life of 8 years. On January 1, 2002, Santayana decides the machine will last 12 years from the date of purchase. The salvage value is still estimated at \$2,000. Using the straight-line method, the new annual depreciation will be
- (A) \$450
 - (B) \$500
 - (C) \$600
 - (D) \$667
6. On July 1, 2002, Meed Kennels sells equipment for \$22,000. The equipment originally cost \$60,000, had an estimated 5-year life and an expected salvage value of \$10,000. The accumulated depreciation account had a balance of \$35,000 on January 1, 2002, using the straight-line method. The gain or loss on disposal is
- (A) \$3,000 gain
 - (B) \$2,000 loss
 - (C) \$3,000 loss
 - (D) \$2,000 gain

Use the following information for question 7-8

On October 1, Steve's Carpet Service borrows \$50,000 from First National Bank on a 3-month, \$50,000, 8% note.

7. What entry must Steve's Carpet Service make on December 31 before financial statements are prepared?

(A) Interest Payable.....	1,000	
Interest Expense.....		1,000

(B) Interest Expense.....	4,000	
Interest Payable.....		4,000
(C) Interest Expense.....	1,000	
Interest Payable.....		1,000
(D) Interest Expense.....	1,000	
Notes Payable.....		1,000

8. The entry by Steve's Carpet Service to record payment of the note and accrued interest on January 1 is

(A) Notes Payable.....	51,000	
Cash		51,000
(B) Notes Payable.....	50,000	
Interest Payable.....	1,000	
Cash.....		51,000
(C) Notes Payable.....	50,000	
Interest Payable.....	4,000	
Cash.....		54,000
(D) Notes Payable.....	50,000	
Interest Expense.....	1,000	
Cash.....		51,000

9. A corporation has the following account balances: Common Stock, \$1 par value, \$30,000; Paid-in Capital in Excess of Par Value, \$700,000. Based on this information, the

- (A) legal capital is \$730,000
- (B) number of shares issued are 30,000.
- (C) Number of shares outstanding are 730,000
- (D) Average price per share issued is \$2.43.

10. Cole Corporation issues 6,000 shares of \$50 par value preferred stock cash at \$60 per share. The entry to record the transaction will consist of a debit to Cash for \$360,000 and a credit or credits to

- (A) Preferred Stock for \$300,000
- (B) Preferred Stock for \$300,000 and Paid-in Capital in Excess of Par Value—Preferred Stock for \$60,000
- (C) Preferred Stock for \$360,000
- (D) Paid-in Capital from Preferred Stock for \$360,000

11. If the market interest rate is 10%, a \$10,000, 12%, 10-year bond, that pays interest semiannually would sell at an amount

- (A) less than face value.
- (B) Equal to face value

- (C) Greater than face value
(D) That cannot be determined.
12. A corporation issued \$600,000, 10%, 5-year bonds on January 1, 2002 for \$648,666 which reflects an effective-interest rate of 8%. Interest is paid semiannually on January 1 and July 1. If the corporation uses the effective-interest method of amortization of bond premium, the amount of bond interest expense to be recognized on July 1, 2002, is
- (A) \$30,000
(B) \$24,000
(C) \$32,433
(D) \$25,947
13. Meyer Company reported net income of \$40,000 for the year, depreciation expense of \$10,000 was recorded. Net cash provided by operating activities for the year is
- (A) \$30,000
(B) \$70,000
(C) \$38,000
(D) \$40,000
14. Vick Company had an increase in inventory of \$40,000. The cost of goods sold was \$12,000. There was a \$5,000 decrease in accounts payable from the prior period. What were Vick's cash payments to suppliers?
- (A) \$165,000
(B) 115,000
(C) 155,000
(D) 125,000
15. If the average collection period is 30 days, what is the receivables turnover?
- (A) 11.1 times
(B) 12.2 times
(C) 6.1 times.
(D) None of these.

II、計算題(題號務必標示清楚)：70%

一、Tanner Company purchased equipment on January 1, 2001 for \$90,000. It is estimated that the equipment will produce 100,000 units over its 5-year life. (15%)

Instructions :

Answer the following independent questions.

- (1) Compute the amount of depreciation expense for the year ended December 31, 2001, using the straight-line method of depreciation.

- (2) If 16,000 units of product are produced in 2001 and 24,000 units are produced in 2002, what is the book value of the equipment at December 31, 2002? The company uses the units-of-activity depreciation method.
- (3) If the company uses the double-declining-balance method of depreciation, what is the balance of the Accumulated Depreciation – Equipment account at December 31, 2003?

二、和平公司之財務資訊如下：(15%)

	91 年度	92 年度
平均普通股股東權益	\$1,900,000	\$1,800,000
發放普通股股利	70,000	90,000
發放特別股股利	20,000	20,000
淨利	180,000	230,000
普通股市價	25	20

91 年度與 92 年度之普通股加權平均流通股數分別為 180,000 股及 150,000 股。

請計算：(小數點第三位四捨五入)

- (1) 91 年度之普通股每股盈餘。
- (2) 92 年度普通股股東權益報酬率。
- (3) 92 年度之本益比。

三、大勇公司於 91 年度之相關資料如下：(20%)

1/1	存貨	1,000 單位	每單位\$100
3/15	銷貨	500 單位	每單位\$200
6/30	進貨	2,000 單位	每單位\$120
9/10	銷貨	800 單位	每單位\$200
11/2	銷貨	600 單位	每單位\$200

請回答下列各獨立問題：(小數點第三位四捨五入)

- (1) 若大勇公司採用永續盤存制，先進先出去之期末存貨成本為何？
- (2) 若大勇公司採用永續盤存制，後進先出去之毛利率為何？
- (3) 若大勇公司採用永續盤存制，移動平均法之期末存貨成本為何？
- (4) 若大勇公司採用定期盤存制，後進先出法之銷貨成本為何？

四、欣微公司之現金紀錄列示以下四種情況：(20%)

- A. 6 月 30 日銀行調節表上報導在途存款總額\$390。在 7 月份總分額帳之現金帳戶顯示存款\$9,600，然而銀行對帳單指出本月份只有收到\$9,340 之存款。
- B. 6 月 30 日銀行調節表上報導未兌現支票\$800。在 7 月份，欣微公司帳列開立\$11,670 之支票。銀行對帳單顯示 7 月份有\$11,500 之支票已兌現。
- C. 在 9 月份，銀行對帳單列示存款合計\$37,600，但公司帳列存款金額

\$37,000。9月30日在途存款為\$25,000。

D. 在9月份，公司帳列現金支出為\$36,500，銀行已兌現支票共計\$37,800，9月30日未兌現支票為\$4,500。

除此之外無銀行借項或貸項通知單，欣微公司與銀行都無錯誤發生。

請計算：

- (1) 在狀況 A, 7月31日之在途存貨為多少？
- (2) 在狀況 B, 7月31日之未兌現支票為多少？
- (3) 在狀況 C, 8月31日之在途存款為多少？
- (4) 在狀況 D, 8月31日之未兌現支票為多少？

試題完