

會計學 試題

(限用答案本作答)

(可以使用計算機)

— Multiple choice: (30%)

1. The usual sequence of steps in the transaction recording process is:
 - (a) journal → analyze → ledger.
 - (b) analyze → journal → ledger.
 - (c) journal → ledger → analyze.
 - (d) ledger → journal → analyze.
2. Adjusting entries are
 - (a) not necessary if the accounting system is operating properly.
 - (b) made to balance sheet accounts only.
 - (c) usually required before financial statements are prepared.
 - (d) made whenever management desires to change an account balance.
3. In preparing closing entries for a merchandising company, the Income Summary account will be credited for the balance of
 - (a) Sales discounts.
 - (b) operating expenses.
 - (c) merchandise inventory.
 - (d) sales.
4. Cost of goods sold is computed from the following equation:
 - (a) beginning inventory – cost of goods purchased + ending inventory.
 - (b) sales – cost of goods purchased + beginning inventory – ending inventory.
 - (c) sales + gross profit – ending inventory + beginning inventory.
 - (d) beginning inventory + cost of goods purchased – ending inventory.
5. An error in the physical count of goods on hand at the end of the current period resulted in a \$5,000 understatement of the ending inventory. The effect of this error in the current period is to
 - (a) overstate cost of goods sold.
 - (b) understate cost of goods available for sale.
 - (c) overstate gross profit.
 - (d) overstate net income.
6. If a contingent liability is reasonably estimable and it is reasonably possible that the contingency will occur, the contingent liability
 - (a) should be recorded in the accounts.
 - (b) should be disclosed in the notes accompanying the financial statements.
 - (c) should not be recorded or disclosed in the notes until the contingency actually happens.
 - (d) must be paid for the amount estimated.
7. When a petty cash fund is in use,
 - (a) an entry must be made to the appropriate expense, asset, etc. account when a disbursement is made.
 - (b) the size of the fund should be such that it can be used to cash employees' bi-monthly payroll checks.
 - (c) entries are generally made to Petty Cash only when it is initially set up or the stipulated amount of the fund is changed.
 - (d) an entry is made to Petty Cash when the fund is replenished to its original amount.

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8. Ale is a barber who does his own accounting for his shop. When he buys supplies he routinely debits Supplies Expense. Ale purchases \$1,500 of supplies in January and his inventory at the end of January shows \$400 of supplies remaining. What adjusting entry should Ale make on January 31?

- (a) Supplies Expense..... 400
 Supplies..... 400
- (b) Supplies Expense.....1,500
 Cash..... 1,500
- (c) Supplies..... 400
 Supplies Expense..... 400
- (d) Supplies Expense.....1,100
 Supplies..... 1,100

9. Sham Company had net income of \$30,000. On January 1, the number of shares of common stock outstanding were 8,000. On April 1, the company issued an additional 2,000 shares of common stock. There were no other stock transactions.

The company's earnings per share is :

- (a) \$3.75
- (b) \$3.00
- (c) \$3.33
- (d) \$3.16

10. A prior period adjustment

- (a) appears on the income statement as an extraordinary item.
- (b) is a correction of an error, made directly to retained earnings.
- (c) is made when preferred dividends in arrears are finally paid.
- (d) is made to reverse an adjusting entry.

11. What is the effect on total paid-in capital of a stock dividend and a stock split, respectively?

- | | <u>Stock Dividend</u> | <u>Stock Split</u> |
|-----|-----------------------|--------------------|
| (a) | Increase | No effect |
| (b) | No effect | No effect |
| (c) | Decrease | No effect |
| (d) | Decrease | Decrease |

12. A Sports has \$100,000 of 8% noncumulative, nonparticipating, preferred stock outstanding. A Sports also has \$500,000 of common stock outstanding. In the company's first year of operation, no dividends were paid. During the second year, A Sports paid cash dividends of \$30,000. This dividend should be distributed as follows:

- (a) \$8,000 preferred; \$22,000 common.
- (b) \$16,000 preferred; \$14,000 common
- (c) \$7,500 preferred; \$22,500 common.
- (d) \$15,000 preferred; \$15,000 common.

13. A company has net income of \$250,000, net sales of \$2,000,000, and total assets of \$1,500,000. Its return on total assets equals:

- (a) 12.5%
- (b) 13.3%
- (c) 16.7%
- (d) 600.0%

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14. A statement of cash flows should reconcile the differences between the beginning and ending balances of :
- Net income.
 - Equity.
 - Cash and cash equivalents.
 - Cash, cash equivalents, and short-term investments.
15. Six months ago, a company purchased an investment in stock for \$65,000. This investment is considered available-for-sale. The current market value of the stock is \$68,500. The company should record a :
- Debit to Unrealized Loss-Equity for \$3,500.
 - Debit to Investment Revenue for \$3,500.
 - Credit to Unrealized Gain-Equity for \$3,500.
 - Credit to Investment Revenue for \$3,500.

二、Prepare the required general entries for the following transactions to E. Sun Co.

- Jan. 2 E. Sun Company purchased 10,000 shares of SS Company common stock at \$19 per share plus a \$3,000 commission. This represents 30% of SS Company's outstanding stock.
- Mar. 1 Sold \$40,000 of merchandise to Potter Company, terms 2/10, n/30.
11 Received payment in full from Potter Company for balance due.
15 Borrowed \$60,000 cash from Community Bank by signing a 120-day, 10% interest-bearing note with a face value of \$60,000.
- ? ? Paid the amount due on the note to Community Bank at the maturity date.
- Aug. 6 SS Company declared and paid cash dividends of \$1.75 per share.
- Dec. 31 SS Company reported net income of \$150,000. (12%)

三、利友公司採應收帳款百分比法提列壞帳，下列是民國 94 年之相關資料：

- 94 年初應收帳款的餘額為 \$300,000，備抵壞帳為貸餘 \$10,800。
- 94 年全年度銷貨共 \$860,000，其中 \$560,000 為除銷，除銷條件為 2/10, n/30。
- 94 年中應收帳款收現數為 \$588,000，其中有一半是在折扣期限內收到之款項(不包含已沖銷之壞帳又收回款)。
- 沖銷壞帳 \$16,000，
- 已沖銷之壞帳又收回 \$2,000。 (12%)
- 94 年底估計壞帳率為 4%。

試作：(1)據上述資料，利友公司採用何種方法處理壞帳-直接沖銷法或備抵法(Direct write off method or Allowance method)？

- 94 年底應收帳款餘額為若干？
- 94 年底備抵呆帳的餘額若干？
- 94 年底提列呆帳之調整分錄為何？

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- 四. (a)台南公司於 93 年 7 月 1 日以現金\$4,000,000，同時購入土地、房屋及機器設備等資產，經專家鑑定其市價分別列示如下：土地\$1,500,000、房屋\$3,000,000 及機器設備\$500,000。試作購入土地、房屋及機器設備之分錄。
(b)設台北公司於 93 年 7 月 1 日購入房屋\$2,400,000 及機器設備\$800,000，估計該房屋可使用五年，無殘值，按倍數餘額遞減法(Double-declining-Balance method)提列折舊；有關機器設備，則估計可使用五年，殘值為\$100,000，依直線法提列折舊，公司會計年度採曆年制。

試作：(1)台北公司 94 年底提列折舊之分錄

- (2)假設 95 年 7 月 1 日，台北公司將房屋出售，得款\$1,200,000，試作出售之分錄。
(3)假設 95 年 7 月 1 日，台北公司將原有機器設備作價\$600,000，和富隆公司換入新機器設備一套，另付現金\$100,000，試作交換之分錄。
(4)假設該機器設備於 95 年底，未提列折舊前，發現該機器設備仍可使用五年，殘值不變，試作 95 年底有關機器設備之折舊分錄。(16%)

- 五、大安公司於民國 93 年 7 月 1 日發行 5 年期，年利率 12% 的公司債\$7,000,000，每年 6 月 30 日和 12 月 31 日各付息一次，該公司並未按面值發行，對於債券之折溢價均以實際利率法(effective interest rate method)攤銷。現知該公司債 93 年 12 月 31 日及 94 年 6 月 30 日的攤銷金額分別\$35,584 及\$38,075。

- 試問：(1)該公司債係以折價還是溢價發行？
(2)該公司債發行之實際年利率(effective interest rate)為多少？
(3)民國 93 年 7 月 1 日發行公司債之分錄。
(4)民國 93 年 12 月 31 日利息費用之分錄該如何記錄？(16%)

六、彥武公司 5/31 銀行存款調表中，有下列調節項目：

在途存款(5/31)	\$6,000	代收票據	\$10,000
未兌現支票	3,000	銀行手續費	50
正確餘額為	40,550		

6 月份銀行往來資料如下：

	支票	存款	手續費	代收票據	存款不足退票
銀行帳	155,122	147,140	80	12,000	2,600
公司帳	156,800	155,863	50	10,000	0

試為編製 6/30 銀行往來調節表。(14%)

本試題兩面印刷

試題完