

銘傳大學 101 學年度轉學生招生考試

企業管理學系、國際企業學系、會計學系、財務金融學系、
應用統計資訊學系、經濟學系、風險管理與保險學系

三年級第一節

「會計學」試題

(第 1 頁共 3 頁) (限用答案本作答)

可使用計算機 不可使用計算機

一、Multiple choice (30%)

1. Merchandise subject to terms 1/10, n/30, FOB shipping point, is sold on account to a customer for \$25,000. The seller paid freight costs of \$2,000 and issued a credit memo for \$10,000 prior to payment. What is the amount of the cash discount allowable? a. \$170 b. \$150 c. \$130 d. \$250

2. 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.

3. A \$6,000, 60-day, 12% note recorded on November 21 is not paid by the maker at maturity. The journal entry to recognize this event is

- a. debit Cash, \$6,120; credit Notes Receivable, \$6,120
- b. debit Accounts Receivable, \$6,120; credit Notes Receivable, \$6,000; Credit Interest Receivable, \$120
- c. debit Notes Receivable, \$6,060; credit Accounts Receivable, \$6,060
- d. debit Accounts Receivable, \$6,120; credit Notes Receivable, \$6,000; Credit Interest Revenue, \$120

4. A machine with a cost of \$75,000 has an estimated residual value of \$5,000 and an estimated life of 4 years or 18,000 hours. What is the amount of depreciation for the second full year, using the double declining-balance method? a. \$17,500 b. \$37,500 c. \$18,750 d. \$16,667

5. Held-to-maturity securities are:

- a. Always classified as Long-Term Liabilities.
- b. Always classified as Long-Term Investments.
- c. Debt securities that a company intends and is able to hold to maturity.
- d. Equity securities that a company intends and is able to hold to maturity.
- e. Equity securities that have a maturity value greater than cost.

6. A bondholder that owns a \$1,000, 10%, 10-year bond has:

- a. The right to receive \$1,000 at maturity.
- b. The right to receive \$10 per year until maturity.
- c. Ownership rights in the issuing company.
- d. The right to receive \$10,000 at maturity.
- e. The right to receive dividends of \$1,000 per year.

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Exam Printed on 2 sides.

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7. On November 1, Carter Company signed a 120-day, 10% note payable, with a face value of \$9,000. What is the adjusting entry for the accrued interest at December 31 on the note?

- a. Debit interest expense, \$0; credit interest payable, \$0.
- b. Debit interest expense, \$100; credit interest payable, \$100.
- c. Debit interest expense, \$150; credit interest payable, \$150.
- d. Debit interest expense, \$200; credit interest payable, \$200.
- e. Debit interest expense, \$300; credit interest payable, \$300.

8. A company sold \$12,000 worth of trampolines with an extended warranty. It estimates that 2% of these sales will result in warranty work. The company should:

- a. Consider the warranty expense a remote liability since the rate is only 2%.
- b. Recognize warranty expense at the time the warranty work is performed.
- c. Recognize warranty expense and liability in the year of the sale.
- d. Consider the warranty expense a contingent liability.
- e. Recognize warranty liability when the company purchases the trampolines.

9. 甲公司取得乙公司普通股 35% 之股權作為長期投資，甲公司對乙公司有重大影響力，則投資次年度所收到乙公司發放之現金股利，應如何處理？
a. 貸記股利收入 b. 貸記投資收入 c. 貸記投資科目
d. 貸記資本公積

10. 庫藏股是：
a. 尚未發行之股份 b. 必須按持股比例分配給現有股東 c. 是特定計劃使用之資金
d. 公司所收回已發行之股份

二、綜合題 (計算題要列出計算式，否則不予計分)

1. (10%) A company's Inventory balance at 12/31/11 was \$188,000 and \$200,000 at 12/31/10. Its Accounts Payable balance at 12/31/11 was \$84,000 and \$80,000 at 12/31/10, and its cost of goods sold for 2011 was \$720,000.

Compute the company's total amount of cash payments for merchandise in 2011

2. (16%) Using the information given below for a company that uses a perpetual inventory system, calculate the ending inventory using (a) FIFO (b) weighted average

	Units	Unit Cost
Beginning inventory	100	\$10
Jan. 5 purchased	40	12
Jan. 10 sold	60	-
Jan. 15 purchased	70	13
Jan. 25 sold	50	-

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3. (10%) 某公司於八月三十一日銀行調節表編製之前，發現下列資料：

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帳面現金餘額.....	\$5,770
在途存款.....	2,400
銀行對帳單餘額.....	5,700
銀行手續費.....	10
已開未兌支票.....	3,250
存款不足支票.....	1,000
一筆\$1,100 存款，公司誤記為\$1,010.....	90

根據上述資料，八月三十一日正確之現金餘額應為多少？

4. (17%) The income statement of Fezzik's Shoe Repair is as follows:

FEZZIK'S SHOE REPAIR
Income Statement
For the Month Ended April 30, 2012

Revenue	
Service Revenue	\$8,500
Expenses	
Salaries and Wages Expense.....	\$4,200
Depreciation Expense	350
Utilities Expense.....	400
Rent Expense	600
Supplies Expense	<u>1,050</u>
Total Expenses	<u>6,600</u>
Net Income	<u>\$1,900</u>

On April 1, the Owner's Capital account had a balance of \$12,900. During April, Fezzik withdrew \$3,000 cash for personal use.

Instructions

- Prepare closing entries at April 30.
- Prepare an owner's equity statement for the month of April.

5. (17%) 誠品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 03 年 7 月 1 日，以 \$47,473,725 的價格發行面額 \$50,000,000，票面利率 11%，8 年期的公司債，有效利率為 12%，付息日為每年的 7 月 1 日及 1 月 1 日。誠品公司採利息法攤銷公司債折溢價。假設 6 月 30 日公司未作應計利息之調整分錄。試作：

- 03 年 7 月 1 日發行公司債之分錄。
- 債券自 03 年 7 月 1 日至 04 年 7 月 1 日止之折價攤銷表。

攤銷表請依下列格式作答：

日期 現金 公司債折價 利息費用 未攤銷折價 帳面價值

- 03 年 12 月 31 日關於利息費用及折價攤銷之調整分錄。

試題完
End of exam