

銘傳大學八十八學年度轉學生招生考試

八月四日 第四節

資管 轉二

企管 轉三

會計學(一) 試題

可使用計算機

一、是非題 (20%)

- () 1. 會計與簿記之區別，簿記試會計之記帳技術部份，而會計則為會計原理。
- () 2. 定期儲蓄存款及普通定期存款，均無隨時自由動用之特質，故在會計上不能視為現金。
- () 3. 公司債溢價為發行公司之利益，公司債折價為發行公司之損失。
- () 4. 寄銷品存放承銷人店中，應為承銷人之存貨。
- () 5. 企業購進本公司的股票，應季為資本的減少處理，而不應做為有價證券處理。
- () 6. 企業籌備期間支出的各項費用，應作為資本支出。
- () 7. 以零用金支付費用後，並不在日記簿內藉記費用，貸記零用金。
- () 8. 現售固定資產，足以使流動比率上升。
- () 9. 公司持有他公司股票，如年終時該股票上漲，即可列為公司之收益，下跌時列為損失。
- () 10. 同一企業內，所有資產必須採用相同的折舊方法。

二、仁愛公司於 86 年間發行五年期之公司債一種，附年息 8%，每半年付息一次，86 年、87 年與公司債有關之科目餘額如下：

	<u>86 年底調整前</u>	<u>86 年底調整後</u>	<u>87 年底調整前</u>
應付公司債	\$300,000	\$300,000	\$300,000
公司債溢價	5,800	5,500	4,800
應付公司債利息	4,000	10,000	0
利息費用	0	5,700	13,300

試作：請根據上列資料回答下列問題 (20%)

- (1) 公司債所載之發行日期。
- (2) 公司債實際之出售日期(所有債券一次出售)。
- (3) 公司債付息日期。

- (4) 公司債到期日期。
- (5) 87 年底調整分錄。

三、Norton Construction Company purchased a cement mixer on January 1, 20+1, for \$14,500. The mixer was expected to have useful life of five years and a residual value of \$1,000. The company engineers estimated that the mixer would have a useful life of 7,500 hours. It was used 1,500 hours in 20+1, 2,625 hours in 20+2, 2,250 hours in 20+3, 750 hours in 20+4, and 375 hours in 20+5. The company's year end is December 31.

Required: (20%)

1. Compute the depreciation expense and carrying value for 20+1 to 20+5, using the following three methods: (a) straight-line, (b) production, and (c) double-declining balance.
2. Prepare the adjusting entry to record the depreciation for 20+1 calculated in 1.(a).
3. Show the balance sheet presentation for the cement mixer after the entry in 2 on December 31, 20+1.

四、You have been reviewing the past 4 years of inventory records of Weston Co. Your investigation has revealed the following errors:

- a. Ending inventory for 1996 was overstated by \$20,000 because goods purchased FOB destination were included.
- b. Sales for 1997 were overstated by \$20,000 because sales shipped to customers FOB destination were included.(These goods had not been included in cost of goods sold for 1997.) The sales should have been recorded in 1998. (The goods were included in cost of goods sold for 1998.)
- c. Ending inventory for 1997 was overstated by \$6,000. The cost of goods in on consignment was inadvertently included in ending inventory.
- d. Ending inventory for 1997 was understated by \$9,000. Employees had failed to count one bin of merchandise.
- e. Purchases for 1998 were overstated by \$10,400. A clerk recorded one purchase invoice twice.
- f. Ending inventory for 1999 was understated by \$4,000. Goods out on consignment were not included.

The reported net income (net loss) for each year as following:

1996	\$90,000
1997	\$64,200
1998	\$42,000

1999 (\$6,000)

Required : Calculation of the correct net income for each of the 4 years. (20%)

五、 The income statement for the year ended December 31, 1998, for ABC

Manufacturing Company contains the following condensed information:

Revenues		\$6,583,000
Operating expenses(excluding depreciation)	\$4,920,000	
Depreciation expense	<u>880,000</u>	<u>5,800,000</u>
Income before income taxes		\$783,000
Income tax expense		<u>353,000</u>
Net income		<u>\$430,000</u>

Included in operating expenses is a \$24,000 loss resulting from the sale of machinery. The following balance are reported on ABC's comparative balance sheet at December 31:

	<u>1998</u>	<u>1997</u>
Accounts receivable	\$775,000	\$610,000
Inventories	834,000	867,000
Accounts payable	521,000	501,000

Income tax expense of \$353,000 represents the amount paid in 1998.

Required: (20%)

- (1) Prepare the cash flows from operating activities section of the statement of cash flows using the indirect method.
- (2) Prepare the cash flows from operating activities section of the statement of cash flows using the direct method.

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