

銘傳大學八十八學年度轉學生招生考試

八月四日 第三節

財經 轉三

會計學(一) 試題

一、Multiple Choice: 答案另寫在答案紙上(24%)

1. Transactions are recorded chronologically, as they occur, in the :
 - a. Journal
 - b. Ledger
 - c. Daybook
 - d. T-account

2. The basic financial statement, which is generally prepared first, is the:
 - a. Income statement
 - b. Balance sheet
 - c. Statement of owner's equity
 - d. Statement of cash flows

3. Accountants do not recognize that the value of the dollar changes over time. This concept is called the:
 - a. Objectivity principle
 - b. Cost principle
 - c. Going concern concept
 - d. Business entity concept

4. All of the following are assets except:
 - a. Cash
 - b. Inventory
 - c. Equipment
 - d. Unearned Revenue.

5. Entries recorded on the right side of any account are called:
 - a. Increase
 - b. Decrease
 - c. Debits
 - d. Credits

6. The following account will have a normal debit balance:
 - a. Accumulated Depreciation
 - b. Depreciation Expense
 - c. Accounts Payable
 - d. Unearned Revenue

7. A final check on the adjusting and closing process is provided by:
 - a. The worksheet
 - b. The financial statements
 - c. The post-closing trail balance
 - d. The adjusting trail balance

8. The following is not a contra account:
 - a. Purchases Discounts
 - b. Sales Returns and Allowances
 - c. Cost of Goods Sold
 - d. Accumulated Depreciation

9. To the seller, transportation charges will be part of:
 - a. Current assets
 - b. Cost of goods sold
 - c. Current liabilities
 - d. Operating expenses

10. The following account is closed at year-end:
 - a. Cash
 - b. Purchases Discounts
 - c. Johnson, Capital
 - d. Accumulated Depreciation

11. When a voucher system is used, this journal is unnecessary:
 - a. Cash
 - b. Purchases Discounts
 - c. Johnson, Capital
 - d. Accumulated Depreciation

12. Which of the following primarily control cash receipts?
 - a. Bank reconciliations
 - b. Petty cash funds
 - c. Voucher system
 - d. Cash registers

計算題(可使用計算機)

二、On July 1, 1998, B.B. Crop. Purchased bonds of M.M. Corp. for \$107,800 as a temporary investment. The 12% bonds have a face value of \$100,000 and are purchased to yield 14%. The bonds pay interest on June 30 and Dec. 31 each year. The illigant bonds had a market value of \$127,200 on Dec. 31, 1998 B.B. holds the bonds until Feb. 1, 1999, when they are sold for \$109,000 plus \$1,000 accrued interest.

Required :(18%)

Prepare entries on July 1 and Dec. 31, 1998 and Feb. 1, 1999.

三、C.C.Co. has the following inventory record for the month of November:

	<u>Units</u>	<u>Cost Per Unit</u>	<u>Total Cost</u>
Inventory Nov.1	40	\$20	800
Purchase Nov. 5	16	22	352
Purchase Nov. 12	36	25	900
Purchase Nov. 20	40	26	1,040
Purchase Nov. 28	28	28	784

A count of the inventory on hand on Nov. 30 revealed that 42 units remained.

Required: (18%)

Calculate ending inventory and cost of goods sold under the periodic FIFO & LIFO.

四、During the first year of operations, the law firm of X,Y,Z earned \$681,750. Summarized below are the individual partners' capital accounts.

	X	Y	Z
Capital	150,000	225,000	300,000
Mar. 31, Investment	150,000		
May. 31, Withdrawal		(37,500)	
June. 30, Investment			37,500
July. 31, Withdrawal		(37,500)	
Oct. 31, Investment		45,000	
Nov. 30, Withdrawal			(112,500)
Capital, Dec. 31	<u>\$300,000</u>	<u>\$195,000</u>	<u>\$225,000</u>
Average capital balance	<u>\$262,500</u>	<u>\$195,000</u>	<u>\$309,375</u>

Required: (20%)

Determine each partners' share of the partnership profits under each of the following assumptions:

- Profits are shared in a 5:2:2 ratio.
- Profits are shared equally after allowing for 10% interest to the average capital balances and for salaries of \$96,500, \$76,000 and \$81,500, respectively.

五、台中公司在 8 月 2 日賣貨品給大揚公司,標價為\$60,000,商業折扣 25%,付款條件 2/10,n/60 大揚公司無法如期付款,台中公司允許大揚公司延期償付 10 月 10 日大揚公司開立 60 天期,利率 8%的票據一紙交給台中公司,但台中公司於 11 月 9 日才收到票據,當天即持向銀行貼現,貼現率 9%到期票據如數給付

試回答下列問題: (20%)

- 銷貨之商業折扣數為若干?
- 票據何時到期?
- 貼現期多少天?
- 銀行扣的銀行貼現息是多少?
- 貼現票據的現金收入為多少?

試題完